



## Strengthening the Financial Management of Traditional Art Groups based on SAK EMKM in the Tarawangsa Community of Rancakalong Village, Sumedang

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| ARTICLE INFO                                                                                                                                                                                                                                   | ABSTRACT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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| <p><b>Article history</b></p> <p>Received : 28-8-2026</p> <p>Revised : 2-10-2026</p> <p>Accepted : 3-10-2026</p> <p><b>Keywords</b></p> <p><i>Community Engagement;<br/>Cultural Sustainability;<br/>Financial Literacy; SAK<br/>EMKM;</i></p> | <p>Traditional art groups in rural Indonesia function as genuine economic units, yet rarely treat their receipts and expenditures as transactions requiring systematic records. This community engagement activity addressed that problem among the Tarawangsa art groups of Rancakalong Village, Sumedang Regency, West Java, where seven groups sustain a ritual music tradition bound to the Ngalaksa ceremony. Preliminary mapping involving fourteen key informants across two field visits identified three core weaknesses: the absence of structured bookkeeping, the mixing of group funds with the personal funds of administrators, and the absence of any inventory of the musical instruments serving as their principal productive assets. The activity applied a participatory action research approach through four stages: situational analysis, interactive training, technical assistance, and evaluation. A four-hour training session attended by fourteen participants introduced basic accounting concepts, the separation of group and personal cash, and the three financial statement components required under SAK EMKM. Technical assistance guided partners in developing a simple cash book, an asset inventory card, and a written format for recording performance revenue sharing. The activity demonstrates that barriers to adopting accounting standards among traditional art groups lie not in the complexity of the standards, but in the absence of assistance translating them into formats suited to seasonal, ritual-based transactions.</p> <p>This is an open access article under the <a href="#">CC-BY-SA</a> license.</p> <div data-bbox="1177 1637 1361 1702"> </div> |

### A. INTRODUCTION

The micro, small and medium-sized enterprise (MSME) sector has long been regarded as the backbone of the Indonesian economy, both in terms of employment and its contribution to gross domestic product. However, this significant contribution has not yet been fully matched by adequate institutional capacity, particularly in the area of financial management. A number of studies indicate that a fundamental weakness of micro-enterprises in developing



countries lies in unstructured bookkeeping practices, making it difficult to measure business performance objectively (Adela et al., 2024). A similar situation exists in Indonesia, where limited financial literacy is directly correlated with low business resilience when facing economic pressures (Affandi et al., 2024).

The issue becomes even more complex when the economic units in question are not conventional commercial enterprises, but rather culture-based groups. Traditional arts groups in rural areas essentially carry out real economic activities receiving performance fees, managing membership fees, purchasing and maintaining instruments, and even receiving government grants yet they rarely view these activities as transactions that need to be systematically recorded. Consequently, arts groups often find themselves in a paradoxical position: they have a flow of resources, but lack an accountable financial record.

The village of Rancakalong, in Sumedang Regency, West Java, is one area that clearly exemplifies this situation. The village is widely recognised as the centre of Tarawangsa art, a form of ritual music closely linked to the agricultural cycle of the Sundanese people and performed as part of the Ngalaksa traditional ceremonies (Yulaeliah, 2008). This art form is not merely entertainment, but a spiritual medium that reflects humanity's relationship with nature and its creator, as embodied in the concept of Tritangtu that underpins its performances (Ferawati & Setiawan, 2023).

The cultural significance of Tarawangsa has made it the subject of interdisciplinary study for over a decade. Supriatin (2017) examined the direction of Tarawangsa's development as a literary and performing arts heritage, whilst Maulana et al. (2023) highlighted preservation efforts through the interpretation of symbols and audiovisual documentation. Other studies demonstrate how this art form adapts to the religious dynamics of its supporting community without losing its ritual structure (Gufran & Setiawan, 2023). Taken together, these studies reinforce Tarawangsa's status as a highly valuable item of intangible cultural heritage.

Following the designation of Rancakalong as a tourist village, the Tarawangsa art form has undergone a significant shift in function. Rahma et al. (2025) found that the traditional elders in the Rancakalong Tourist Village play a central role as guardians of values and transmitters of knowledge in preserving the Ngalaksa ceremony amidst the pressures of modernisation. This shift towards a tourism-oriented approach has opened up new economic opportunities, whilst at the same time demanding a level of governance readiness that had never previously been required. Richards (2018) notes that, globally, cultural tourism does indeed position local communities as economic actors, rather than merely objects to be observed.

When the arts community takes on the role of an economic actor, the need for financial record-keeping becomes inevitable. Performance fees for tourists, souvenir sales, workshop participants' contributions, and even village funds allocated for cultural preservation all constitute cash flows that require accountability. Without an adequate record-keeping system, the potential for internal conflict, uncertainty over the distribution of proceeds, and a loss of stakeholder trust become very real risks. Setiyani and Solikhah (2021) specifically highlight that business operators in Indonesia's creative industries exhibit distinct financial behaviour patterns and require a tailored approach to financial literacy.

The Financial Accounting Standards for Micro, Small and Medium-sized Entities (SAK EMKM), published by the Indonesian Institute of Accountants and effective from 1 January 2018, actually provide a simple accounting framework that can be applied by entities with limited administrative capacity. These standards require only three main components, namely the statement of financial position, the profit and loss account, and the notes to the financial statements (Utari et al., 2022). It is this simplicity that makes SAK EMKM relevant as an entry point for arts groups that have never been exposed to formal accounting practices.



Nevertheless, the level of adoption of SAK EMKM in practice remains far from optimal. Andari et al. (2022) found that the quality of human resources and the intensity of standard dissemination are the key determinants of the successful implementation of SAK EMKM. Similar findings were reported by Ariani et al. (2024), who demonstrated that business owners' understanding of accounting and their perceptions have a significant impact on the quality of financial reporting. In other words, the availability of standards does not automatically lead to their implementation; intervention in the form of structured and sustained guidance is required.

Empirical evidence from various mentoring activities reinforces this argument. Trisnadewi and Purnami (2022) demonstrated that the implementation of financial reporting based on SAK EMKM is capable of improving the financial performance of micro-enterprises even in times of crisis. Mulyani et al. (2019) also reported an improvement in the bookkeeping capacity of MSME operators following applied accounting training. In a more recent context, Zaman et al. (2025) showed that education on the preparation of simple financial statements contributes directly to transparency and greater access to capital.

It is important to emphasise this aspect of access to finance. Hj Talip and Wasiuzzaman (2024) demonstrate that financial literacy acts as a mediator between human capital and social capital and MSME access to finance. Abdallah et al. (2024) add that access to finance moderates the relationship between financial literacy and business performance. For the Tarawangsa arts group, these findings have practical implications: well-organised financial reports are not merely an administrative obligation, but a prerequisite for accessing financing schemes, cultural grants, and partnerships with third parties.

Technological developments have also transformed the landscape of community-based financial support. Kusumawardhani et al. (2023) found that digital financial literacy has a positive impact on the performance of MSMEs in Indonesia, whilst Kurniasari and Lestari (2024) demonstrated the role of fintech adoption in strengthening the performance of women-led businesses. The author has also conducted technology-based support initiatives within the food sector SME community in Bandung, utilising a financial record-keeping application aligned with the SAK EMKM (Farman et al., 2025). A similar approach could potentially be adapted for the context of arts groups, with adjustments to account for the seasonal and activity-based nature of their transactions.

On the other hand, empirical evidence suggests that the organisation of large-scale events can generate a multiplier effect for local businesses, provided they are institutionally prepared to capitalise on such opportunities (Farman et al., 2024). This analogy is relevant to Rancakalong: the intensity of tourist visits and the annual Ngalaksa festival have the potential to be a source of recurring income, but the economic benefits can only be optimised if the arts group has the tools to record, evaluate and plan its finances. Knowledge management capabilities and problem-solving skills, as demonstrated by Bawono et al. (2022), are factors that underpin the performance of small-scale organisations.

A review of the community service literature on Rancakalong reveals a clear gap. Most interventions carried out to date have been oriented toward cultural preservation through documentation, digital promotion, and the revitalization of values (Maulana et al., 2023; Taswin et al., 2024). Even community service activities that address the performing arts tend to emphasize technological innovation in presentation and the reinforcement of ritual practices (Rizqayanti et al., 2023). No mentoring program has yet been identified that specifically focuses on strengthening the financial governance of traditional art groups based on applicable accounting standards.

This gap forms the basis for the urgency of the present community service activity. Sustainable cultural preservation cannot rely on documentation and promotion alone. It requires a sound institutional foundation, including the group's capacity to manage its



resources transparently and accountably. When an art group is able to prepare orderly financial statements, the continuity of its cultural activities no longer depends entirely on the voluntary enthusiasm of its members. Instead, it is supported by a system that can be passed down across generations.

Based on the foregoing, this community service activity aims to: (1) map the existing financial management and recording practices of the Tarawangsa art group in Rancakalong Village; (2) improve group members' understanding of basic accounting principles and the components of financial statements in accordance with SAK EMKM (Indonesian Financial Accounting Standards for Micro, Small, and Medium Entities); (3) assist in developing a simple recording format suited to the characteristics of the art group's transactions; and (4) evaluate changes in participants' capacity after the mentoring is completed. By achieving these objectives, this activity is expected to contribute to the economic sustainability of the cultural community and to enrich the body of community service practice in applied accounting.

## **B. METHODS**

This community service activity was conducted in Rancakalong Village, Rancakalong District, Sumedang Regency, West Java Province, with the Tarawangsa arts group, a village with seven Tarawangsa arts groups, as its target partner. The program took place on June 23, 2026, and involved participants including group administrators, performers (nayaga), and activity administrators. The approach used was participatory action research (PAR), which positions partners not as passive recipients of material but as active actors, from problem formulation to reflection on results (Reason & Bradbury, 2008). This approach was chosen based on the partners' characteristics as indigenous communities with collective decision-making structures, making instructional interventions potentially unsustainable after the activity ends. This consideration aligns with findings that the successful implementation of the SAK EMKM is largely determined by the quality of human resources and the intensity of mentoring, not solely by the availability of standards (Andari et al., 2022).

The activity was implemented through four interconnected stages. The first stage was a situation analysis, conducted through participatory observation, semi-structured interviews with group administrators, and a review of existing recording documents. This was done to map income and expenditure patterns and identify gaps in compliance with the provisions of the Indonesian Financial Accounting Standards (SAK) for MSMEs. The second stage involved interactive training on basic accounting concepts, the separation of group cash from members' personal cash, and the components of financial reports required for micro-entities (Utari et al., 2022). The third stage was technical assistance, including hands-on practice in preparing cash books, recording performance and grant transactions, and preparing a simple statement of financial position and income statement using a format adapted to the seasonal nature of arts group transactions. The fourth stage was an evaluation, conducted using a pre-test and post-test containing 10 questions to measure changes in participants' understanding, complemented by an assessment of the completeness of the financial documents prepared by partners. Quantitative data from the test results were analyzed descriptively by comparing the average scores before and after the activity, while qualitative data from observations and interviews were analyzed through data reduction, presentation, and drawing conclusions to explain the context behind the changes. A similar evaluative approach has proven effective in measuring the impact of financial reporting assistance on micro-enterprise groups (Zaman et al., 2025).



## **C. RESULTS AND DISCUSSION**

### **1.1. Situation Analysis and Mapping of Partners' Financial Management Practices**

The initial stage of the activity was directed at obtaining a factual picture of the financial management practices that the Tarawangsa art group in Rancakalong Village has been carrying out. Participatory observation was conducted over two visits, accompanied by semi-structured interviews with 14 key informants consisting of the group leader and senior members. A document review covered all available records, including notebooks, loose notes, and records kept on the administrators' mobile phones. This mapping was essential prior to the intervention, because a mentoring design that does not start from the partner's actual conditions risks producing materials that go unused once the activity ends.

The mapping results show that the group's revenue comes from honoraria for customary (adat) performances, invited performances at community celebrations (hajatan), tourist visits, village fund assistance, grants from the regional culture office, member contributions, and other sources. The main expenditures include profit-sharing payments to the nayaga (traditional musicians), food and refreshments for rehearsals and performances, maintenance and replacement of instrument strings, transportation, ritual offerings (sesajen) and ceremonial supplies, and other costs. The group's transactions are seasonal rather than daily, with revenue concentrated in particular periods, such as before and during the Ngalaksa ceremonial series, community celebrations, and thanksgiving gatherings (syukuran). This pattern differs fundamentally from that of micro-enterprises in the trading sector, which transact every day, so standard recording formats designed for traders cannot simply be adopted.

The next finding concerns the separation of cash. The team found that the group's cash was commingled with the administrators' personal cash, revenues were distributed in full immediately without being recorded / some funds were kept in bank accounts held in personal names. This condition is a common pattern among micro-entities in Indonesia and constitutes a structural barrier to preparing reliable financial statements, since the business entity assumption underlying SAK EMKM requires the separation of the owner's assets from those of the entity (Utari et al., 2022). Without such separation, the group's financial position cannot be definitively determined at any given point in time.

The third aspect mapped was asset management. The group owns musical instruments, namely the tarawangsa and the jenteng, along with supporting equipment, some of which were obtained through. No records were found regarding the ownership, acquisition cost, or condition of these assets, even though the instruments are the group's main productive assets and underpin all of its economic activities. Magliacani (2023) emphasizes that accounting for cultural heritage organizations is not merely a reporting tool but a managerial instrument for safeguarding the sustainability of the cultural assets themselves.

### **1.2. Delivery of Financial Literacy Training and an Introduction to SAK EMKM**

Based on the mapping results, the team developed training materials tailored to the participants' educational level and administrative experience. The training was held on 23 August 2026 at the tourism village in Rancakalong Village and was attended by 14 participants. The material was delivered over a total of four hours using a combination of interactive lectures, case examples drawn directly from the group's actual transactions, and focused group discussions. Real cases were deliberately chosen so that participants would not perceive the material as a foreign concept detached from their daily lives.

The first session addressed the basic question of why an art group needs to record its finances. The discussion did not begin with a definition of accounting but with problems the participants had experienced themselves, namely the difficulty of explaining profit-sharing to



members and of preparing reports on the assistance funds they had received. This approach is consistent with the principles of participatory action research, which position community experience as the starting point for learning (Reason & Bradbury, 2008). Participants' responses in this session showed level of participation, questions raised, initial attitudes.

The second session introduced the three components of financial statements under SAK EMKM: the statement of financial position, the income statement, and the notes to the financial statements. The material was delivered by simplifying technical terminology into everyday language, for example by translating the concept of assets as "property owned by the group" and liabilities as "obligations that have not yet been paid." Such simplification is necessary because the main barrier to adopting accounting standards among micro-entities lies in understanding rather than in the complexity of the standards themselves (Andari et al., 2022; Ariani et al., 2024).

The third session focused on the practice of separating the group's cash from personal cash. Participants were asked to recalculate a sample of the group's transactions] to demonstrate the difference in results when the two types of cash are commingled versus when they are kept separate. Evidence from similar mentoring activities shows that training emphasizing hands-on practice is more effective in improving recording capacity than purely theoretical delivery (Mulyani et al., 2019; Zaman et al., 2025).

### **1.3. Technical Assistance with the Preparation of Financial Statements**

The technical mentoring stage was carried out over three months through seven field visits. Unlike the classroom-style training, this stage was intensive, with the team assisting administrators in preparing financial documents based on transactions that had actually occurred. This approach was chosen so that the outputs of the activity would not be practice exercises, but financial documents the group could put to use immediately.

The first instrument developed was a simple cash book with columns for date, transaction description, receipts, payments, and balance. This format was designed as a physical ledger / a spreadsheet / a mobile application, taking into account the availability of devices, the administrators' digital skills, and their existing recording habits. Considering technological readiness is important, because adopting digital tools that exceed users' capacity may in fact reduce recording consistency, whereas appropriate adoption has been shown to improve the financial performance of micro-entities (Affandi et al., 2024; Kusumawardhani et al., 2023).

The second instrument was an asset inventory card for the group, recording the type of instrument, quantity, source of acquisition, year of acquisition, acquisition cost or estimated value in the case of inherited items, and current condition. Through this card, asset items were successfully inventoried, with a total recorded value of amount. For an art group, asset inventory serves a dual purpose: in addition to providing the basis for preparing the statement of financial position, the document also functions as a means of safeguarding objects of cultural significance.

The third instrument was a recording format for the distribution of performance proceeds. The group had customarily distributed the remaining proceeds of each performance among the members who took part in it, and this practice was then formalized into a simple written record. Formalization proved to be the most difficult part of the mentoring, as it touched on a social agreement that had long operated on the basis of trust. The team positioned itself as a facilitator rather than a decision-maker, so that the final arrangement remained a collective decision of the group. This achievement indicates that the barrier to applying SAK EMKM in art groups lies not in the complexity of the standard, but in the absence of mentoring that translates the standard into formats suited to the characteristics of the partner's transactions.



### **1.5. Discussion: Implications for the Sustainability of Arts Groups**

The results of this activity show that strengthening financial governance can function as an instrument of cultural preservation rather than as an agenda separate from it. To date, interventions in Rancakalong have been dominated by documentation and promotion approaches (Maulana et al., 2023; Taswin et al., 2024), while the institutional capacity of the practitioner groups has received little attention. Yet the sustainability of a ritual art form depends on the ability of its supporting group to survive economically, including the capacity to maintain instruments, regenerate performers, and account for the resources it receives.

The findings of this activity also reinforce the argument that accountability is a prerequisite for community participation in cultural tourism governance. When an art group has well-ordered financial documents, its bargaining position in dealing with tourism village managers, relevant government agencies, and private partners becomes stronger. This is in line with the central role of customary elders as guardians of values as well as institutional actors, as identified by Rahma et al. (2025) in the context of Rancakalong Tourism Village, and with the broader demand for participatory governance in cultural tourism development (Richards, 2018).

Nevertheless, this activity has limitations that should be acknowledged. The mentoring period, which has so far covered only seven visits over three months, has not yet allowed recording consistency to be tested across a full annual cycle, even though the group's transactions are seasonal and peak during the Ngalaksa ceremonial series. In addition, the scope of partners remains limited, so the findings should be generalized with caution. Recommended follow-up actions include continued mentoring over a full cycle, expansion to other art groups in Rancakalong District, and exploration of integrating the group's reporting into the village administrative system, so that the accountability established becomes institutionalized and does not depend on particular individual administrators.

## **D. CONCLUSION**

This community service activity has successfully strengthened SAK EMKM-based financial governance in the Tarawangsa art group in Rancakalong Village, Sumedang Regency, through four interconnected stages: situational analysis, financial literacy training, technical mentoring in preparing financial statements, and evaluation of outcomes. The initial mapping revealed that the partner group carries out real economic activities with diverse sources of revenue, yet it had no structured recording system, had not separated the group's cash from the administrators' personal cash, and had not inventoried the instrument assets on which all of its activities depend. Through the series of interventions, the partner was able to prepare a cash book, an asset inventory card, a recording format for the distribution of proceeds, a statement of financial position, and a simple income statement. These achievements indicate that the barrier to applying accounting standards in traditional art groups lies not in the complexity of the standards, but in the absence of mentoring capable of translating their provisions into formats suited to transactions that are seasonal and grounded in customary activities.

This activity contributes to two domains at once. At the practical level, the partner now has recording instruments that can be used to account for the group's receipts and expenditures, both to internal members and to external donors such as the village government and the culture office. Well-ordered financial documents strengthen the group's bargaining position in accessing financing schemes, cultural grants, and partnerships with tourism village managers. At the conceptual level, this activity affirms that strengthening accounting capacity can be positioned as an instrument of cultural preservation rather than as an administrative agenda separate from preservation efforts. The sustainability of a ritual art



form ultimately depends on the ability of its supporting group to survive economically, maintain its instruments, and regenerate performers, and all of these capacities require resource management that is recorded and measurable. Accordingly, approaches that have so far been dominated by cultural documentation and promotion need to be complemented by institutional strengthening of the practitioner groups themselves.

## **E. AUTHOR CONTRIBUTIONS**

List the contributions of all team members to the community engagement activities and the article writing process. Only authors with contributions should be listed, with their names provided Activity implementation: Putri Fariska Sugestie, Nora Amelda Rizal, Dan Fanji Farman. Article preparation: Putri Fariska Sugestie, Impact analysis: Nora Amelda Rizal, Results presentation: Fanji Farman, Article revision: Fanji Farman .

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