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Enhancing the Sustainability of Fishermen's Enterprises through Bookkeeping in Seri Hamlet, Nusaniwe Sub-District Ambon

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Abstract: *Fishermen operating in coastal areas tend to face the problem of long-term poverty. Fish sales activities carried out in the long term have not been able to boost the welfare of coastal fishermen. One of the strategies that can be done so that the business not only survives but also experiences growth is to compile bookkeeping. In their business, not all fishermen do bookkeeping due to limited knowledge. Therefore, this community service activity aims to provide education and bookkeeping training for fishermen and fishmongers in Seri Hamlet, Nusaniwe District, Ambon City. Fifteen fishermen and seven fishmongers attended the activity. The service method uses the Service Learning (SL) method. There are two stages in this SL method. The first was education about the importance of bookkeeping for business. The second stage was training in bookkeeping. The activity results showed that after education and training, participants experienced increased knowledge about the bookkeeping model as measured by indicators such as identifying transactions, recording transactions, and preparing profit and loss statements. Before participating in the activity, the average score of participants was 89, and after participating in the activity, the average score was 95. This shows that the bookkeeping training has improved fishermen's knowledge of bookkeeping.*

Introduction

Coastal areas are one of the most significant contributors to poverty in Indonesia. Maluku, one of the provinces with a very large archipelago, also has a very large coastal area. The province has an area of 712,480 km2, consisting of about 92.4 percent ocean and 7.6 percent land, with 1,412 islands. One of the islands with abundant marine potential is Ambon Island. The island is the capital of Maluku Province. Ambon City is located in the southern part of Ambon Island, precisely in the coastal areas of Ambon Bay and Baguala Bay. The total area of Ambon City is approximately 786 km2, consisting of 377 km2 of land (48.0 percent) and 4 miles of marine waters with an area of 409.0 km2 (52.0 percent). The city's economic growth is faster than other districts/cities in Maluku[1].

The results of previous research by Pascanova [2] found that one obstacle hindering fishermen's business progress is the absence of financial records. Business actors cannot carry out the bookkeeping process as must be done by MSME actors in general. Bookkeeping is limited to allocating sales proceeds for business operations, family economic needs, and personal savings. This process is not recorded in a specific book. Business actors only rely on intuition and verbal calculations. In addition, Yolanda[3] in a service activity for small-scale capture fishermen in Ambon City, found that as many as 96 percent of fishermen stated that they had never received knowledge about the importance of business financial records and how to record them. Khotimatus Sadiyah [4] in their service activities also found similar results that thousands of island fishermen are still wrong in managing finances after selling fish; the absence of good financial management so that the catch is mainly used for consumptive things, which has an impact on financial difficulties when there is no harvest. Robert M Grant [5] states that businesses that manage their resources well will achieve significant progress. One of the resources owned by the business is cash (finance).

Good bookkeeping is one indicator of business progress. Bookkeeping means that business actors record all events that cause cash receipts or disbursements that occur in their business. Detailed recording can help fishermen to prepare financial reports at the end of the month. Fishermen who know business profit/loss information can undoubtedly develop the right business strategy to maintain the sustainability of their business. Unfortunately, the facts on the ground show the opposite. Bookkeeping is considered tiring and does not provide significant benefits for fishermen.

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[1] Ahadar Tuhuteru, Tridoyo Kusumastanto, and Aceng Hidayat, "Kebijakan Pengelolaan Sumberdaya Ikan Pelagis Besar Di Kota Ambon," *RISALAH KEBIJAKAN PERTANIAN DAN LINGKUNGAN: Rumusan Kajian Strategis Bidang Pertanian dan Lingkungan* 2, no. 3 (2015): 181.

[2] Paskanova Christi Gainau, Trisye Natalia Kilay, and Ribka S. F. Bonara, "ANALISIS GOING CONCERN PADA PELAKU USAHA," *Jurnal Bisnis Perspektif (BIP'S)* 15 (2023): 50–64.

[3] Yolanda Marla Tania Nangkah Apituley et al., "Pelatihan Dan Pendampingan Usaha Perikanan Tangkap Skala Kecil Di Pulau Ambon Dalam Menggunakan Log Book Keuangan," *Jurnal Pengabdian Pada Masyarakat* 8, no. 2 (May 17, 2023): 367–374.

[4] Khotimatus Sadiyah, Endang Nurita, and Rosa Lesmana, "Pelatihan Manajemen Keuangan Bagi Nelayan Kepulauan Seribu Pasca Penjualan Hasil Tangkapan Ikan," *Jurnal ABDIMAS* 1, no. 1 (August 2019).

[5] Robert M Grant, *The Resource-Based Theory of Competitive Advantage: Implications for Strategy Formulation*, 2001.

Fishermen and their wives need the understanding and skills to record the flow of funds in and out of their businesses. This can make it easy for business actors to control costs and maximize their income. This is by the results achieved by the previous service team, namely Ayu Rakhma [6] that the assistance provided to fishermen in Huangobatu Village, Kabila Bone District, Bone Bolango Regency left a trail of independence for business actors so that after the activity took place, business actors were able to record their business activities.

Similar activities have also been carried out by in Ureng Village, Central Maluku Regency. The fishermen in the village need financial literacy to encourage them to manage their sales results properly.[7] Farisadi Fauzan also gave financial literacy for fishermen in Bojongsakawe Village, Pangandaran Regency. The results show that fishermen in Bojongsakawe Village are categorized as well-off fishermen with income above the poverty line of West Java Province. Therefore, their financial management is at a reasonable level. Several studies have also shown that financial literacy is an important element in the relationship between human capital, social capital, and access to finance[8] and supports business financial resilience.[9]

Therefore, before providing training on bookkeeping for fishermen, it is necessary to educate them on the importance of financial information generated from the bookkeeping process. The fact shows that there are still very many MSME players who do not know the benefits of business financial information due to the lack of education and literacy related to this matter. This follows the results of Community Service Ummu Kalsum[10] on MSME actors in the Food City Pasar Segar Makassar City. At the time of PKM, it was found that the obstacles were not bookkeeping because they had never received socialization, the lack of educational background of MSME actors, the lack of knowledge and understanding related to SAK EMKM, and the lack of SAK EMKM training. With these obstacles, education and literacy are needed before training.

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[6] Ayu Rakhma Wuryandini et al., "Mopolayio : Jurnal Pengabdian Ekonomi," *Mopolayio:Jurnal Pengabdian Ekonomi* 02 (March 2023): 111–5.

[7] Farisadri Fauzan, Nora Akbarsyah, and Luthfi Thirafi, "Sosialisasi Pengelolaan Keuangan Pribadi Bagi Nelayan Bojongsalawe Kabupaten Pangandaran," *Kumawula: Jurnal Pengabdian Kepada Masyarakat* 6, no. 2 (August 12, 2023): 401.

[8] Siti Nor Suriana Hj Talip and Shaista Wasiuzzaman, "Influence of Human Capital and Social Capital on MSME Access to Finance: Assessing the Mediating Role of Financial Literacy," *International Journal of Bank Marketing* 42, no. 3 (May 2, 2024): 458–485.

[9] Bangun Putra Prasetya, "Peran Literasi Keuangan Nelayan Dan Perilaku Rumah Tangga Serta Implikasinya Terhadap Ketahanan Ekonomi Keluarga (Studi Pada Keluarga Nelayan Di Pelabuhan Sadeng, Gunungkidul, Yogyakarta)," Jurnal Ketahanan Nasional 29, no. 1 (May 1, 2023): 108.

[10] Ummu Kalsum et al., "PENERAPAN SAK EMKM DALAM MENYUSUN LAPORAN KEUANGAN UMKM DI FOOD CITY PASAR SEGAR KOTA MAKASSAR," *Jurnal Ilmiah Akuntansi Manajemen* 3 (2020): 2684–9283.

Vol. 09, No. 01, May, 2025, pp. 228 -243

MSME players are willing to learn to prepare financial reports to expand their business and support local governments, but they lack knowledge and training. This was found in research by Nur Azlina[11], showing that with bookkeeping training, MSME managers can understand accounting and prepare financial reports per SAK EMKM. The financial statements prepared according to the standard will be able to provide complete financial information for MSME managers; besides that, they can also be used by managers as one of the requirements when they want to apply for loans at financial institutions.

So far, business owners tend to run their businesses only to finance their family's daily economic needs, so they do not have the effort to do bookkeeping to get a loan. This is also influenced by information circulating that the requirements for borrowing money from financial institutions are complex, so there is no point in applying for a loan. The rarity of recording transactions means there is no separation between business and personal needs. The characteristic of an independent and healthy business is to stand separately from its business.

This activity was carried out to provide understanding and experience to fishermen's business actors related to bookkeeping. The expected results of this activity are (1) providing understanding and expertise to fishermen business actors in preparing bookkeeping. (2) foster skills in business actors in bookkeeping.

Method

Initially, the team observed the partner village, Dusun Seri. This observation aimed to communicate the activity's objectives and agree on the time and place for implementing the activity. The subjects of the activity are fishermen who are members of the Al'Seri Port community, along with their wives, who are fish sellers and business financial managers. The Al'Seri Port community is a Tonda fishing rod community (independent fishermen). The operational time of fishermen is Monday to Saturday, so the activity was agreed to be held on Sunday, from 2.00 pm until 7.00 pm, in the yard of the hamlet head's house. 22 participants attended and participated.

The service method uses the Service Learning (SL) method. SL is a community empowerment method that integrates academic activities into the community so that the community can implement the competencies they have

[11] Nur Azlina et al., "Pelatihan Penyusunan Laporan Keuangan UMKM Di Kabupaten Kampar," *Unri Conference Series: Community Engagement* 2 (November 19, 2020): 66–71.

obtained from the material they have received.[12] The SL method is carried out by providing education about the importance of bookkeeping and training on using bookkeeping as a tool for recording business transactions. In this activity, partners are given bookkeeping tools in quarto books to compile the bookkeeping format taught by the team. This service program was carried out in several stages, as follows:

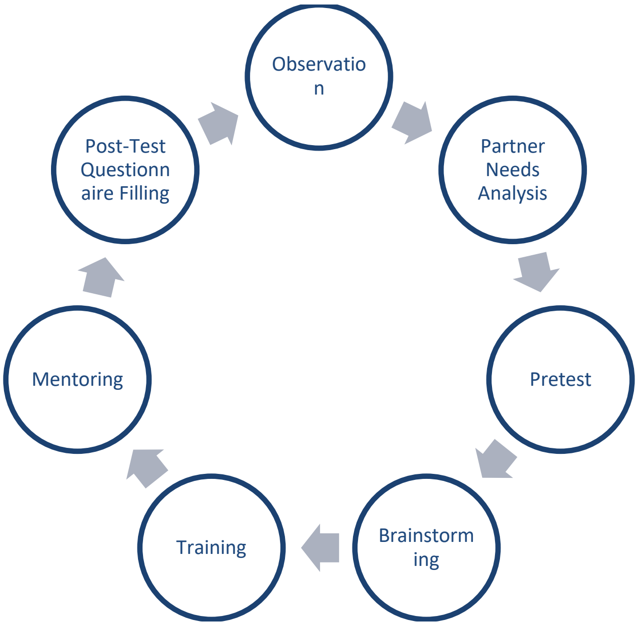

Figure 1. Stages of Implementation of the Service Learning Method

The team conducted a pre-test and post-test questionnaire design to measure the material absorption of the participants. The statements given in both tests were the same. The aim was to measure the participants' understanding and skills before and after the training was given.

Result

This service program was given to fishermen and fishermen's wives as fish sellers in Seri Hamlet, Negeri Urimesing, Nusaniwe District, Ambon City. Because it is located in a coastal area, 99 percent of the population works as fishermen. The stages of this service activity are as follows:

[12] Ika Mustika and Wikanengsih, "PENDAMPINGAN PENYUSUNAN BAHAN AJAR DARING BERBASIS METAKOGNITIF MELALUI SERVICE LEARNING APPROACH," *AbdimasSiliwangi* 4, no. 2 (July 2021): 256–266, http://dx.doi.org/10.22460/as.v4i2p%25p.7007.

Vol. 09, No. 01, May, 2025, pp. 228 -243

Partner Observation and Coordination

Initial observations with partners were conducted to see partner profiles related to recording business transactions (bookkeeping process). In this initial analysis, the partner profile is known as follows:

Table 1. Partner Profile

Description	Number of People	Percentage
Have Bookkeeping Tools	8	36%
Conduct simple bookkeeping regularly	8	36%

Based on Table 1, it is known that most fishermen do not record their business transactions. Of the 22 fishermen businesses, eight fishermen made simple records. This shows that the partners are already familiar with recording transactions, although not all of them are. Of the total participants present, only 36 percent of fishermen use bookkeeping tools to record their transactions even though fishermen have been in this business for a long time, namely more than 5 years.

In this observation, the team also coordinated with the Head of the Al'Seri Port Fishermen Community and the Head of Seri Village to obtain permission for activities by providing an approval letter from the Seri Hamlet to be scheduled. In addition, coordination is also carried out to ensure the location of activities. These facilities can be used from the hamlet, the presence of fishing families in training activities, and assistance in bookkeeping for fishing families in Seri Village to encourage business sustainability. Based on the results of the coordination carried out by the service team and the coordinator from Seri Village, the time for implementing the activity was determined on Sunday, August 25, 2024. The activity took place at the Residence of the Village Head.

Partner Needs Analysis

Initial observations of partners were also made to see how their knowledge related to the transaction bookkeeping model. Based on the observation, it turned out that not all respondents had bookkeeping tools. Out of 22 fishermen, only eight have bookkeeping tools such as a book to record daily receipts and expenses. The data also showed that out of 8 fishermen, only three fishermen kept regular records. The lack of fishermen who do bookkeeping is due to the lack of understanding. Therefore, the team prepared materials by the partners' needs, namely the importance of compiling bookkeeping and then a bookkeeping format that can be copied and applied. In addition, the partner's need was also the absence of bookkeeping facilities, so the team prepared a quarto book that could be used as a model for fishermen's bookkeeping.

Pre-Test Questionnaire Completion

Before starting the whole series of events, the service activity was preceded by giving a pretest questionnaire to the fishermen's families to fill in to determine the extent of the training participants' understanding of bookkeeping. Several aspects are measured in this questionnaire, including bookkeeping, identifying transactions, recording transactions, and preparing income statements. The questionnaire was designed with a Likert scale, and participants responded one if they strongly disagreed and five if they strongly agreed. Strongly disagreeing can be interpreted as the participant's lack of understanding of the statement. Likewise, strongly agree indicates that participants understand the indicators measured well.

Figure 2. Filling out the Pretest Questionnaire

Brainstorming

After completing the pretest questionnaire, the next step was brainstorming and discussing with the fishermen. The brainstorming method explained to the participants what bookkeeping is, the purpose of bookkeeping, and the main components of fishermen's business bookkeeping. After that, the presenters and participants discussed the problems related to the difficulties of fishermen's activities and bookkeeping. This brainstorming or two-way discussion aims to help the presenters create a bookkeeping model suitable for the context of fishermen's businesses in Seri Hamlet.

Figure 3. Brainstorming Session

Bookkeeping Training

After the brainstorming session, the service activity continued with bookkeeping training. This training was carried out by interacting directly with the fishermen by asking what costs were incurred and how much turnover was obtained to make it easier for the fishermen to determine the journal verse for bookkeeping. In this session, the fisher families showed enthusiasm during the activity by channeling answers and opinions regarding the questions given by the speaker. At this stage, the participants also conveyed the problems related to bookkeeping so that there is a need for a sustainable assistance stage.

This training was also provided because, based on the initial survey of the partners, it appeared that the partners did not have the knowledge and skills in bookkeeping. Therefore, the team prepared bookkeeping materials and models that could eventually be observed and imitated by fishermen and their wives. The bookkeeping model taught consisted of: 1) operational cost calculation model or format; 2) Profit/loss statement. The first model, namely the calculation of operational costs, is intended for fishermen to detail the costs incurred to find fish until selling in traditional markets. These costs are quite high, so they are detailed in a different format from the income statement. After the operational cost table is filled in completely, it will be forwarded to the Profit/Loss Statement. The Profit/Loss Statement shows the amount of profit/loss generated by the fishermen.

Tabel 2. Recording of Cash Inflows and Outflows

Date	Description	Cash Inflows	Cash Outflows	Balance
1 Agustus 2024	Sales of Momar Fish	Rp 1,000,000	Rp 0	Rp 1,000,000
2 Agustus 2024	Fuel Cost	Rp 0	Rp 500,000	Rp 500,000
3 Agustus 2024	Consumption Cost	Rp 0	Rp 500,000	Rp 450,000

Table 3. Cost Production Details

No	Description	Amount	Unit	Price	Total
1	Gasoline Cost	15	Bottle	Rp 15,000	Rp 225,000
2	Oil Cost	1	Liters	Rp 50,000	Rp 50,000
3	Food for Fish	5	Kilogram	Rp 10,000	Rp 50,000
4	Lunch	2	Pack	Rp 30,000	Rp 60,000
5	Labor Cost (Cigarette)	2	Pack	Rp 35,000	Rp 70,000
6	Ice Cube	40	Pack	Rp 1,000	Rp 40,000
7	Transportation and Retribution	-	-	Rp 50,000	Rp 50,000
	Production Cost				**Rp 545,000**

Table 4. Revenue

Sales	Momar Fish
1 Pan	Rp 1,000,000
Total Sales	Rp 1,000,000
Total Cost	Rp 545,000
Profit	**Rp 455,000**

Mentoring Session

The service team helped the participants prepare bookkeeping during the Mentoring Session. This is because each fishing family has a different case when doing bookkeeping. For example, the income of fishermen where one boat is shared by two fishing families to fish so that the costs incurred are borne together. In recording bookkeeping, this will differ from the case of fishing families with boats to use for fishing. Therefore, the entire service team took part in the mentoring activities.

Figure 4. Mentoring Session

Post-Test Questionnaire Completion

After the mentoring, the team distributed post-test questionnaires to the fishermen to measure the understanding and skills gained after attending the training and bookkeeping assistance. The aspects measured were the same as those measured during the pretest: bookkeeping tools, identifying transactions, recording transactions, and preparing a loss statement. If participants gave a high score on each statement, their understanding increased. The questionnaire was filled out by the participants while accompanied by the team. The results of this entire service are presented as follows:

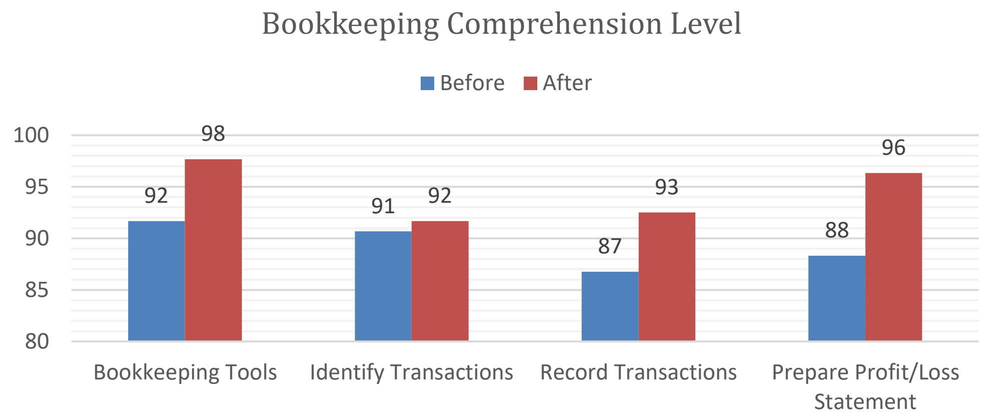

Figure 5. Graph of Comprehension Improvement

Figure 5 illustrates how the post-test findings reveal variations in knowledge and abilities before and after training and mentoring activities. This service program positively impacts increasing partners' understanding of bookkeeping in supporting business sustainability. As the graph above shows, all respondents experienced increased bookkeeping understanding, where the average pretest score was 89, and the average post-test score was 95. This shows that the training and mentoring have benefited fishermen because their bookkeeping knowledge has increased. This aligns with the service results of Yulistina et al. (2023). This increase in knowledge is expected to encourage the fisherwomen's intention to develop a bookkeeping model to maintain the sustainability of their business. To encourage the intention to implement bookkeeping, continuous assistance is needed for fishermen and wives. This is in accordance with the results of the service from Rayyani et al. (2020), which state that the service activities carried out can increase the interest in training participants to compile bookkeeping.

Table 5. Result of PKM Evaluation

Aspects	Indicators	Description
Bookkeeping Tools	I have a book to record transactions	Participants have a means of bookkeeping. From the interval 1-5, the average value given to this aspect was 4.44.
	I have a notebook to record the costs I incur for fishing.	
	I have a notebook to record the money I borrow from other parties for smooth running.	
Identify	I usually verify the money I receive from fish	After participating in

Transactions	sales before recording it in the business financial book. I usually confirm the correctness of the amount of money I spend before recording it in the business financial book. I usually confirm the borrowed amount before recording it in my business financial book.	this PKM activity, participants can identify daily transactions. The average response value given was 4.17.
Record Transactions	I like to record the money I receive from sales in my business financial book. I always itemize my expenses and record them in a book. I like to record the money I receive as loans from others in my financial book. I constantly record the money I save as savings for my children's education or other family needs.	Participants began to understand how to record daily transactions. From the range of 1-5, the average score given by participants was 4.25.
Prepare Profit/Loss Statement	I am encouraged to prepare a profit and loss statement for my business every month I am encouraged to know how much profit or loss my fish sales business makes. I feel encouraged to be a diligent business owner who records my finances regularly.	Through this PKM, participants began understanding how to prepare an income statement. The average score given was 4.38.

In addition to the test results per indicator, the total score per participant is also presented below. The participants' scores appear different before and after the training activities. Scores in red (after training) appear more significant than blue ones (before training). It shows that the participants absorbed enough of the material provided so that after the presentation of the material, the participants' scores could increase.

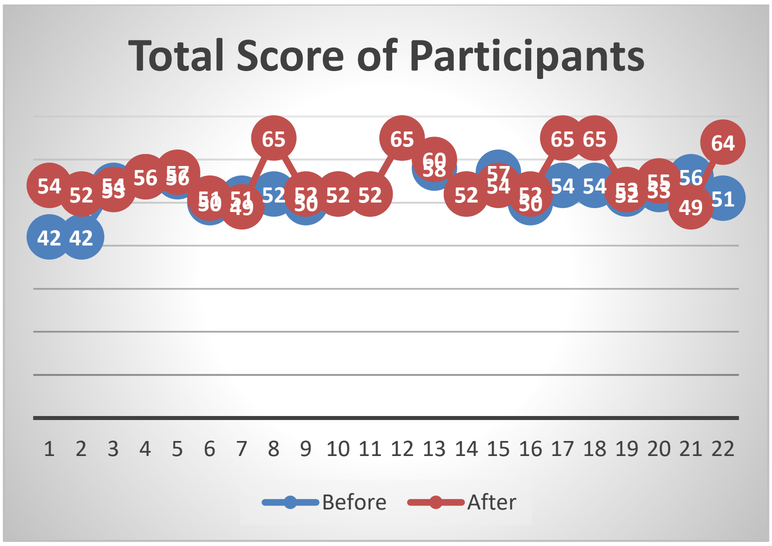

Figure 6. Graph of Participants Score

Discussion

The following are outcomes from the implementation of this training. First, the participants were excited to participate in the Community Service exercises. This is evident from the participants' active questioning, timely arrival, and serious participation in the activities until the last session. Second, the participants have comprehended the significance of implementing bookkeeping in their business. It is acknowledged that these services can help to manage business finances. Third, participants have the tools to book their daily transactions. Fourth, during the continuous mentoring phase, participants are prepared to use the bookkeeping format that the team taught.

There are four indicators measured in this service activity (Table 1). This indicator asks whether participants have bookkeeping facilities such as simple notebooks. It is essential to indicate whether participants have implemented simple recordings before the service is carried out. Furthermore, the indicators include identifying transactions, recording transactions, and preparing income statements. These three statements are intended to measure whether participants understand simple bookkeeping procedures. The following is an explanation of each indicator.

First, bookkeeping tools are various media or tools fishermen use to record their business transactions. Before the training was given, business owners tended not to have a permanent bookkeeping tool. Eight of the 22 pairs of fishermen families already had a business notebook. The notebook is usually used to record cash inflows and outflows every day. The recording is still straightforward as recording the flow of business money received and spent. Meanwhile, 14 pairs of families do not yet have a bookkeeping notebook. In the mentoring process, the Community Service team provided bookkeeping books so all participants would have uniform bookkeeping facilities. This is consistent with the participants' answers in the post-test questionnaire, which showed an average score of 4.44. This means that not all participants have bookkeeping tools. Some fishermen consider that having a transaction logbook does not encourage them to do simple bookkeeping. This is due to a limited understanding of simple bookkeeping and the real benefits of recording cash inflows and outflows.

Second, the average score of transaction identification obtained after participating in PKM is 4.17. This score is the lowest score from respondents among the other three indicators. This shows that the process of identifying transactions is a process that is considered problematic by the participants. Participants rarely determine and acknowledge costs incurred as operational costs, such as fuel costs, consumption costs, cigarette costs, and transportation costs. Fishermen assume that these are routine costs, so they ignore recording them. The same applies to money received from sales. Participants rarely identified the funds received based on the type of fish (momar fish, tuna kid fish, skipjack kid fish). A suitable transaction identification is when fishermen can categorize costs and sales according to their categories. This is so fishermen can recognize which parts tend to absorb costs and which types of fish generate profits.

Third, the average score for recording transactions obtained after participating in the Community Service was 4.25. This score is the second lowest score of the other three indicators. It shows that the process of recording transactions is also a process that is still considered problematic by the participants. They rarely record operational costs, sales proceeds, loans, and savings. This result also illustrates that although fishermen have bookkeeping tools, they cannot record transactions correctly. It needs to be supported by awareness, consistency, and adequate knowledge.

Fourth, the average transaction recording score obtained after participating in the Community Service is 4.38. This score is relatively high, being the second highest. It illustrates that fishermen and their wives who run the business are more interested in calculating their net profit or loss than in identifying and recording transactions. It can be justified because fishermen have specific intuitions or estimates related to the costs incurred and the results obtained. This information then helps them calculate whether they profit or lose. The fishermen's intuition and verbal estimates are insufficient to sustain their business. Business owners need complete bookkeeping to prepare profit/loss statements if they expect progressive development and growth.

The overall score shows no maximum score (5) on all indicators. It can be interpreted that the simple bookkeeping process for fishermen has not been appropriately implemented. It is in line with the result of Fathur S Anwar[13] which is found that the application of accounting in fishermen's households has not yet reached the expected level of effectiveness. Although some housewives have been active in carrying out aspects of planning, recording, and financial decision-making processes in the household, others still have not adopted these accounting practices.

Fishermen in Seri Hamlet are the number one (1) fresh fish producer in Ambon City. Seri fish sold in the market always has a higher quality value than fishermen from other areas. Seri has a good name in the community. However, this condition has not been able to encourage them to prepare good bookkeeping for the sustainability of this business. The fishermen and their wives face several challenges

[13] Fatur S Anwar, Nilawaty Yusuf, and Riwayat Artikel, "Analisis Implementasi Akuntansi Rumah Tangga Bagi Masyarakat Nelayan Pesisir Di Kawasan Teluk Tomini (Studi Kasus Desa Bilungala) INFO ARTIKEL," *Jurnal Mahasiswa Akuntansi* 3, no. 1 (2024): 1–13.

as fish sellers. First, the frequency of Seri fishermen selling fish is twice a day. It means that fishermen have a high intensity of looking for fish in the sea. It is also the case with the wives who sell fish to the market. The fish sold to the market is always in fresh condition. Second, the distance between Seri Hamlet and Mardika Traditional Market is ± 19.8 kilometers. Third, the fishermen's wives have to wait for public transportation, which is limited, to get to the market. They first went to the market at 05.00 am, and the second time was at around 10.00 am. These three conditions illustrate the heavy work rhythm of fishermen and their wives, so the bookkeeping process is something that they consider. They haven't experienced the benefits of bookkeeping, so they still not implement it well. The fisherwives rely more on their intuition to estimate the allocation of operational costs rather than keeping records. It is in line with the findings of Gainau[14] and Afdhal[15].

Conclusion

Bookkeeping is one of the important strategies for fishermen's business sustainability. So far, the fishermen have not done bookkeeping optimally. Only a small number of fishermen's wives do bookkeeping. Most fishermen do not understand how to compile proper bookkeeping. The means to do bookkeeping are also not yet owned by the fishermen. For this reason, at the end of the training and mentoring session, the team provided bookkeeping support facilities in the form of a quarto book with the format of the bookkeeping model taught in the training session.

This service activity aims to provide understanding and skills to Al'Seri Port fishermen business actors in Seri Hamlet to do bookkeeping. The stages of service activities begin with partner observation and coordination, analyzing partner needs, filling out pretest questionnaires, brainstorming, bookkeeping training, mentoring stages, and filling out post-test questionnaires. This service activity shows that all respondents feel the program's benefits through increased understanding and skills in preparing bookkeeping.

Seeing the condition of the fishermen who are actively running a fish-selling business but face several obstacles to conducting simple bookkeeping, it is recommended that all academics, NGOs, and other volunteers carry out intense and sustainable education, training, and mentoring actions for fishermen's families so that they can compile simple bookkeeping independently. Education efforts should

[14] Gainau, Kilay, and Bonara, "ANALISIS GOING CONCERN PADA PELAKU USAHA."

[15] Afdhal P. Hadinata, Yanti Murni, and Safardi Safardi, "Analisis Manajemen Keuangan Rumah Tangga Keluarga Nelayan Di Kota Pariaman," *Jurnal Penelitian Dan Pengkajian Ilmiah Sosial Budaya* 2, no. 1 (January 4, 2023): 20–30.

cover not only the knowledge but also the character and mental aspects of a business actor so that they can strive to implement bookkeeping.

A healthy business does not only focus on operational activities without recording/bookkeeping activities. The Pancing Tonda fishermen business is included in the micro-scale business scale. If run with good bookkeeping skills, business management will also be good so that micro-scale businesses can level up to small and medium levels in the long run.

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