
**Assistance of Processed From Non-productive Duck Become a Product in
Belega Village, Gianyar, Bali, Indonesia**

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Abstract

With the development of science and technology and business in the field of animal husbandry, ducks have started to become the prima donna in livestock business in Indonesia, because the demand for duck meat and eggs is quite large. However, in its development there are obstacles faced by duck meat, namely the aroma which some consumers feel rancid, the color of the meat is less attractive, namely dark red and tough and the percentage of carcass is low. Post-harvest handling of meat is important because it affects the nutritional content of the product and consumer safety. Some of the efforts that can be done is by processing duck meat in the form of various kinds of dishes or preserved forms. With so many consumers' interest in consuming processed food quickly and for a long time, currently it is known as Frozen food. This assistance is carried out to provide knowledge about processing rejected ducks to get added value and selling value to duck farmers

Keywords: accounting, non productive duck, marketing, frozen food

1. Introduction

Processing is generally intended not only to preserve meat, but also to vary the taste and increase the benefits so that its commercial value increases. With the development of science and technology and business in the field of animal husbandry, currently ducks have started to become the prima donna in livestock business in Indonesia, because the demand for duck meat and eggs is quite large (Suharno, 2013). However, in its development there are obstacles faced by duck meat, namely the aroma which some consumers feel rancid, the color of the meat is less attractive, namely dark red and tough and the percentage of carcass is low (Murtidjo, 1990). One of the things that need to be considered in utilizing duck meat is the effort to diversify its processing so that it can provide added value for farmers or processors. In addition, to increase the consumption of animal protein originating from livestock specifically ducks (Suharno, 2013). Post-harvest handling of meat is important because it affects the nutritional content of the product and consumer safety. Some efforts that can be done are by processing duck meat in the form of various dishes or preserved forms (Hartono, 1998). Diversification of processed duck meat is one of the efforts to improve the distinctive taste, for example made of shredded, sausage, meatball, beef jerky and so on (Sinaga, 2015).

One of the typical Balinese foods that are often used as souvenirs and should be preserved is *betutu*. The food that is the pride of the Balinese people and a favorite not only for Balinese people but also guests who come to Bali is generally made from chicken or duck. Traditionally,

duck *betutu* is made from duck wrapped in banana leaves, then wrapped again with betel nut so that it is tight. Ducks are planted in holes in the ground and covered with hot coals for 6-7 hours until cooked. *Betutu* is a very typical Balinese cooking method for chicken and duck. From its appearance, the *betutu* chicken is very similar to the chicken *ingkung* used in traditional Javanese ceremonies. Both intact and covered with thick spices. The difference is, *ingkung ayam* uses coconut milk which makes it taste delicious, while *betutu* is without coconut milk and has a spicy taste.

With so many consumers' interest in consuming processed food quickly and for a long time, currently it is known as *Frozen food*, which is a term for frozen food with the aim of preserving food until it is ready to be eaten. Since ancient times, farmers, fishermen, and hunters have preserved the produce of their work in buildings that are not warmed in winter. Freezing slows decomposition by converting the remaining water content into ice and inhibits the growth of most bacterial species (Purwanti, 1999). Likewise with duck *betutu* which can now be made in hygienic packaging and can be consumed by the public without having to process it themselves.

The lack of knowledge of duck breeders in producing processed duck egg products or processed duck products makes them just sell them. So that the income obtained is not optimal, sometimes it is only enough to return production costs. Processing of livestock products, especially duck eggs, is an alternative to increase the nutritional value of the community. The processing technology used is simple and can be applied at the place of the farmer's production center. With post-harvest handling technology, namely processing results, it can improve the smoothness of marketing. In addition to getting added value, product processing activities also open up opportunities for agribusiness development in rural areas (Hadiyati, 2011). However, if we look at the housing management and the management of partners, it is still not supported by qualified science and technology and the population that is kept is still small, so the production and profits are not maximized. In addition to processed duck eggs, other preparations for ducks rejected as broilers, if they are no longer productive, can be made into processed ready-to-eat foods, one of which is *frozen food* (Jay & Dwi, 2000).

In addition, the management of partner duck livestock business has not been carried out properly, in the sense that it is still carried out conventionally. Financial books are not yet owned so that the owner does not know accurately the amount of profit earned and the amount of costs spent in the operational process. The workforce owned by the partner is 8 people who come from people around his house (Sara et al., 2020). Marketing patterns rely on word of mouth because of limited ability and understanding of the marketing system (Giampietri et al., 2018). Based on the observations that have been made to the rejected duck breeders, for the sake of their sustainability and existence, it is very feasible to receive continuous guidance and assistance from higher education institutions so that they can increase the capacity and quality of products related to the preservation of processed livestock, development and improvement of management, marketing and other aspects related to livestock production. related to each other (Bayih & Singh, 2020; Giampietri et al., 2018).

In relation to the management of the partner's business, the condition of the partner can be described as follows:

1. Partners do not have knowledge of the manufacture of processed products
2. Low willingness to take advantage of the potential to make new products that can be consumed
3. Partner management is not carried out professionally. Likewise, related to bookkeeping such as diaries, cash books, calculation of production costs, calculation of profit or loss are not yet available properly. Regarding HR management, it is still unclear where the division of work is not clear between one another.
4. Partners do not have a good promotion system in marketing their products.

Based on the results of observations of partners, there are several problems that become obstacles including:

1. Lack of knowledge about the manufacture of processed livestock products
2. There is no willingness to take advantage of potential resources, so the agreed priority to be completed during the implementation of the Community Service program is to hold product training that can motivate them to start entrepreneurship by utilizing existing materials, namely making salted eggs and frozen *betutu* using rejected ducks.
3. Do not have books to calculate profit and loss, cost of production and recording of assets owned.
4. Do not have an SOP, both related to raw materials and the flow in the production process.
5. Don't have a product catalog yet, so it's difficult to promote.

2. Method

In solving the problems faced by partners, the following experts are needed: Expertise in the field of animal husbandry is needed in dealing with partner problems in the field of processing livestock products. This is done by providing counseling on the manufacture of processed duck egg products in the form of salted eggs and the manufacture of rejected duck products in the form of *betutu* duck and *betutu ungkep* in the form of *frozen food* to get added value to rejected ducks owned by partners. Expertise in accounting economics is needed in dealing with partner problems in the field of bookkeeping/accounting and management accounting (Saputra & Anggiriawan, 2021). This is done by providing counseling and assistance to partners regarding methods and techniques in making simple financial reports as well as calculating production costs, cost of orders, capital budgeting and MSME performance. Provide counseling on strategies for the use of costs and investment management. Expertise in management science is to assist in dealing with marketing issues by creating social media accounts, providing counseling to partners on corporate governance related to production and marketing strategies (Gunawan et al., 2019).

3. Results And Discussion

At the beginning we visited Partner, which was in July 2021. Prior to this training in assisting the processing of rejected ducks, partners distributed duck eggs and rejected ducks (duck that were no longer able to produce eggs) to middlemen which resulted in the income generated by

partners not being optimal. In fact, if the duck eggs and duck eggs rejected are processed, it will produce added value and high selling value (Saputra et al., 2019). In addition, by making processed duck eggs and rejected duck products, partners can also open job opportunities for relatives in the same village as employees (Atmadja et al., 2021). So far, partners only have a few employees because they only raise ducks and distribute raw duck eggs only.

The implementation of this community service is very beneficial for partners, because with the implementation of this community service, we from the community service team help to solve the problems felt by partners, what we do during the mentoring is to provide counseling on the manufacture of processed duck egg products in the form of salted eggs and the manufacture of processed duck products rejected in the form of duck *betutu* and *betutu* ungkep in the form of *frozen food*. Mentoring and assisting in making simple bookkeeping and financial reports (Saputra et al., 2021). Provide assistance and provide management accounting training. Provide training on the implementation of corporate governance, especially with regard to determining production and marketing strategies. Develop social media and e-commerce to assist in product marketing and provide assistance in its use. Provide assistance in the form of tools for partners to support their operational activities (Atmadja et al., 2018).

During the initial offer of partners as the target of our service, he was very responsive and contributed to this service, because he was the owner and the main breeder in this business, he did everything he did with self-taught in advancing his business. However, there are some shortcomings that we are trying to help so that partners can achieve more success, for that partners really feel that this can be beneficial for themselves. Some of the things that we have contributed to partners are as follows: providing counseling on the manufacture of processed duck egg products in the form of salted eggs and the manufacture of processed duck products in the form of *betutu* duck and *betutu* ungkep in the form of *frozen food* Providing assistance and training on simple bookkeeping, explaining simple daily records, weekly to monthly. How to record production costs and record sales. Separating personal finances from business results, so that you can see business profits clearly and are expected to be able to set aside profits for investment (Jayawarsa et al., 2021). Assistance and providing management accounting training, where partners are explained about the details of production costs, cost of goods, overhead costs that can be paid to support operational activities in their business activities. Training on the implementation of marketing strategies, which helps partners in creating social media that can assist in the product marketing process and introduce products not only to local Balinese consumers but to consumers outside Bali as an alternative for souvenirs typical of the Gianyar Bali region (Adiputra et al., 2014).

4. Conclusion

When providing socialization related to the manufacture of processed duck and salted eggs, partners were very enthusiastic to participate. However, during training on making financial reports and cost of goods manufactured, partners had difficulty understanding them. Because so far the partners have not done any bookkeeping at all. The benchmark is only if there is more money, then it is said to be profitable. Partners do not take into account operational costs which include the cost of electricity, water, and so on. In addition, when providing solutions related to

social media, partners also have difficulty using technology. His social media is only limited to WhatsApp to reply to middlemen's messages, but he doesn't use other social media to support his business activities.

Partner and several of his colleagues were very enthusiastic about listening to our explanations. Several residents who are also duck breeders also listened to our training. There is one resident who does produce salted eggs for sale, but with a different technique and the *cost* is higher. We provide another alternative to make salted eggs with husk ash and this makes partners very enthusiastic about getting new knowledge.

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