

Training on Calculation of Cost of Cost of Homemade Yoghurt Production for Mothers Citizens of Labuh Baru Barat Village

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ABSTRACT

Community service activities carried out by a team of accounting lecturers with partners from one of the culinary MSMEs that make and sell yoghurt drinks in the Labuh Baru Barat sub-district, Pekanbaru City. The number of MSME participants is 15 members. This MSME is a family business whose production process is carried out by women residents of West Labuh Baru Village, Pekanbaru City. This yogurt making business has been going on since 2020, and has been marketed to several local residents through consignment sales to several shops and supermarkets in Pekanbaru City. The problem faced by partners is weakness in determining product selling prices. The results of the Pre Test and Post Test are: 1) Respondents' responses regarding the understanding of raw material costs, 3 participants answered correctly in the Pre Test and 12 participants answered incorrectly, 15 people answered correctly in the Post Test; 2) Respondents' responses regarding the labor cost component, Pre Test answers, none of the participants answered the question correctly, Post Test answers all answered correctly; 3) Respondents' responses regarding the meaning of factory overhead costs, only 1 participant answered the Pre Test correctly, all the Pre Test answers answered correctly; 4) Respondents' responses regarding the method for calculating the cost of goods sold, there were no correct answers, all Post Test answers were correct.

Keywords: Cost Calculation Training, Homemade Yoghurt Production, Women's Economic Empowerment

INTRODUCTION

Economic growth in Indonesia is influenced by various factors, one of which is the involvement of Micro, Small and Medium Enterprises (MSMEs). Micro, Small and Medium Enterprises (MSMEs) are one of the many businesses developing in Indonesia and are supported by the government (ekon.go.id, 2021). According to data submitted by the Ministry of Cooperatives and SMEs, currently there are 64.2 million MSMEs with assistance to GDP which has a percentage value of 61.07% or a value of 8,573.89 trillion rupiah. The involvement of MSMEs in the Indonesian economy was able to reach 97%, which includes the workforce and 60.4% of total investment. Article 33 Paragraph 4 of the 1945 Constitution states that MSMEs are a component of the national economy that has an independence perspective and has great potential to improve community welfare.

The establishment of MSMEs is also the government's way of overcoming poverty and unemployment in Indonesia. Even though they have very high potential and economic contribution, most MSMEs have many problems due to limited resources, for example limited accounting, managerial, financial and human resources. The main weakness of MSMEs is accounting limitations, one of which is the ability to calculate the cost of production. If the cost of production is not determined correctly, MSMEs can sell products at relatively high or relatively low prices on the

market. This can reduce the profits of MSMEs or can cause losses. Determining the cost of production is one of the policies that must be implemented so that MSMEs obtain maximum profits (Noviasari & Alamsyah, 2020). Determining the cost of production is also very important because it is the basis for determining product prices and functions in calculating profit and loss over a period (Mulyadi, 2015).

Community service activities carried out by a team of accounting lecturers with partners from one of the culinary MSMEs who make and sell yoghurt drinks in the Labuh Baru Barat sub-district, Pekanbaru City. This MSME is a family business whose production process is carried out by women from the West Labuh Baru Village, Pekanbaru City. This yogurt making business has been going on since 2020, and has been marketed to several local residents through consignment sales to several shops and supermarkets in Pekanbaru City. During the determination of the selling price it becomes a major problem because members do not understand the components in determining the selling price. So far, the selling price set by the women residents of Labuh Baru Barat Subdistrict is only calculated based on the cost of raw materials and labor without taking into account the overhead costs used in making Yogurt. In fact, determining the cost of production is an important element for assessing success (performance).

The cost of production is closely related to indicators of company success. The cost of production basically shows the cost of products (goods and services) produced in a certain accounting period. This means that the cost of production is part of the cost price, namely the cost of products sold in one accounting period. To avoid errors in calculating the cost of goods produced by the UMKM Ibu-Ibu, West Labuh Baru Village, in producing efficient costs, an appropriate method is needed, namely the full costing method. The full costing method approach is a method of determining production costs that takes into account all cost elements into production costs consisting of raw material costs, direct labor costs and factory overhead costs (Mulyadi, 2015). By detailing all cost components in determining the cost of production, it is hoped that mothers who make homemade yoghurt can determine the right selling price.

Determining the right selling price is beneficial for the continuity of a company, because the selling price is one of the important elements related to marketing which provides income or income for the company (Mangintiu et al., 2020). Firmansyah et al., (2020), said that the selling price is the selling price which includes the costs incurred for production and distribution, plus the desired profit amount. Based on the explanation above, this service will be entitled "Training on Calculating the Cost of Production of Homemade Yoghurt for Women Residents of Kel. West New Harbor.

METHODS

The method used in this service activity is the lecture method, which relies on oral communication to deliver information effectively. According to Sanjaya (2006:149) in Oktavini (2013), for the lecture method to be successful, several steps must be followed during both the preparation and implementation stages.

In the preparation stage, the team formulates the goals they aim to achieve, determines the main material to be lectured on, and prepares the necessary tools. The implementation stage involves an opening step, the presentation of the material, and a closing step to conclude the lecture.

The method applied during the service activities for the mothers of West Labuh Baru Village residents includes several specific steps. Firstly, the team collaborates with the women residents of West Labuh Baru Village to determine the costs involved in the process of making yoghurt. This activity is conducted through lectures, providing material tailored to the conditions faced by the mothers in making homemade yoghurt.

The next step involves providing material about the costs of raw materials. This activity includes explaining the definition of raw materials and the components that fall under raw materials. Similarly, material is provided regarding labor costs, where the meaning of labor costs is explained along with the components included in these costs.

Following this, the team provides material about overhead costs, explaining the meaning of factory overhead costs and the components that are part of overhead costs. Finally, in the concluding stage, the team offers training and teaches the mothers how to calculate the cost of production to determine the selling price of yoghurt.

By following these structured steps, the lecture method is effectively utilized to impart essential knowledge and skills to the mothers of West Labuh Baru Village, enabling them to better understand and manage the costs associated with their yoghurt-making activities.

RESULTS

The evaluation is carried out with the aim of knowing the results of implementing community service. After the material has been delivered in detail and on target, the PkM team needs to evaluate the results of the activity, whether it is in accordance with what the partners need. The purpose of the evaluation is not only to find out the results of PkM activities, but also to provide input to the PkM team for material for future activities and what steps must be taken in future PkM activities that are in accordance with Partner needs. After providing the counseling material, a PreTest and Post Test are then carried out which aim to find out how far partners understand the counseling materials provided by the PkM team so far. The pretest is carried out before community service activities are carried out and the posttest is carried out after community service activities are carried out. The following are the results of the recapitulation of the answers to the PreTest and Post Test questionnaires of the Counseling Participants during the activity:

Respondents' Responses Regarding the Understanding of Raw Material Costs

Criteria	Answers before carrying out service	%	Answers after carrying out service	%
That's right	3	20	15	100
Wrong	12	80	0	0
Amount	15	100	15	100

From the table above it can be seen that there were 3 participants who answered correctly before the debriefing and answered incorrectly and 12 participants answered incorrectly. Meanwhile, after an explanation of the meaning of raw material costs, 15 participants understood and answered correctly. The following questions related to labor costs are presented in table 5.3:

Respondents' responses regarding labor costs

Criteria	Answers before carrying out service	%	Answers after carrying out service	%
That's right	0	0	15	100
Wrong	15	100	0	0
Amount	15	100	15	100

From the table above, it can be seen that the participants' answers before the debriefing were carried out were that no participants answered the questions correctly. Meanwhile, after an explanation of the meaning of labor components, 15 participants understood and answered correctly. The following questions related to factory overhead costs are presented in table 5.4

Respondents' responses regarding factory overhead costs

Criteria	Answers before carrying out service	%	Answers after carrying out service	%
That's right	1	10	15	100
Wrong	14	90	0	0
Amount	15	100	15	100

From the table above, it can be seen that 1 participant's answer before the debriefing was Correct. Meanwhile, after the explanation of the meaning of factory overhead costs, 15 participants understood and answered correctly. The following questions related to product cost are presented in table 5.5:

Respondents' responses regarding the method for calculating the cost of goods sold

Criteria	Answers before carrying out service	%	Answers after carrying out service	%
That's right	0	0	15	100
Wrong	15	100	0	0
Amount	15	100	15	100

From the table above, it can be seen that the participants' answers before the debriefing were carried out were that no participants answered the questions correctly. Meanwhile, after an explanation was held about the method for determining the cost of products, 15 participants understood and answered correctly.

The following are details of the costs used by PKK mothers in West Labuh Baru Village:

No	Keterangan	Harga Satuan	Jumlah
1	Susu Segar 1 liter	Rp 25.000	Rp 25.000
2	Bibit Yogurt 1 liter	Rp 65.000	Rp 65.000
3	Sirup Marjan 1 botol	Rp 20.000	Rp 20.000
4	Nata De Coco 1 Liter	Rp 15.000	Rp 15.000
5	Air mineral 1000 ml	Rp 8.000	Rp 8.000
6	Tenaga kerja	Rp 50.000	Rp 50.000
7	Biaya pengepakan	Rp 50.000	Rp 50.000
8	Biaya pembelian	Rp 20.000	Rp 20.000
9	Bahan Bakar (Gas)	Rp 5.000	Rp 5.000
10	Biaya lain-lain tak terduga	Rp 5.000	Rp 5.000
	Total Biaya Produksi		Rp 263.000

From the ingredients above you will produce 5 liters of yogurt or the equivalent of 5,000 milliliters. This product is packaged using a 100 ml plastic bottle (requires 50 bottles). So the total amount of yogurt after packing is 50 bottles. For sales, PKK mothers expect a profit of 30% of the capital issued. So the profit obtained for one production is $30\% \times \text{IDR } 253,000 = \text{IDR } 78,900$. Then the selling price will be $\text{IDR } 263,000 + \text{IDR } 78,900 = \text{IDR } 341,000$. So the selling price per bottle is $\text{IDR } 341,000 : 50 \text{ bottles} = \text{IDR } 6,820$ rounded up to $\text{IDR } 7,000$. Usually for one production, PKK mothers process 3 liters of fresh milk. Production is carried out on average 4 times a week, so it can be calculated (in one month = $3 \text{ liters} \times 4 \text{ times a week} \times 4 \text{ weeks a month} = 48 \text{ production}$). So it can be calculated that the monthly profit from the production of homemade yogurt for PKK women is $48 \text{ times} \times 3 \text{ Rp. } 87,000 = \text{Rp. } 4,176,000$

Activity documentation

1. Service team and participants



2. Material explanation session



3. The results of the process of making yougourt



CONCLUSION

After carrying out community service by a team of lecturers from STIE Persada Bunda, several conclusions can be drawn regarding the needs of PKK mothers in West Labuh Baru Village.

Firstly, the PKK mothers require an understanding and knowledge of the components of raw material costs. This understanding is crucial for them to accurately identify and determine the components related to direct raw material costs. Without this knowledge, the mothers may struggle to manage the cost of raw materials effectively, which can affect the overall cost management of their products.

Secondly, the PKK mothers need to gain a comprehensive understanding of labor costs. This includes identifying and determining the components involved in direct labor costs. By

understanding these components, the mothers can better manage labor costs, which are a significant part of the overall production costs. This knowledge will help them in budgeting and financial planning for their businesses.

Thirdly, there is a need for the PKK mothers to understand factory overhead costs. This includes knowledge of the various components involved in factory overhead costs. Understanding these costs is essential for accurate cost accounting and ensuring that all indirect costs associated with production are accounted for. This will help the mothers in pricing their products more accurately and ensuring they cover all costs associated with production.

Lastly, the PKK women need knowledge and understanding of how to determine the cost of goods sold. This is critical for them to be able to accurately determine the selling price of their products in a way that aligns with their expected profit margins. Without this understanding, they may underprice or overprice their products, which can affect their profitability and market competitiveness.

Overall, the community service activity highlighted the need for comprehensive training and education for the PKK mothers in these areas. By addressing these knowledge gaps, the mothers will be better equipped to manage their production costs, price their products accurately, and ultimately improve their household economic welfare.

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