



Training on Calculation of Production Cost and Determination of Product Selling Price to Increase Competitiveness of MSMEs in Alai Village

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Abstract: Micro, Small and Medium Enterprises (MSMEs) play a crucial role in the Indonesian economy, including in job creation, improving people's welfare, and strengthening the national economic structure. One effective solution to address these challenges is through training on cost of goods produced (COGS) calculation and selling price determination. This study focuses on the training provided to MSMEs in Alai Village, with the aim of improving the understanding of business actors regarding the components of COGS and effective selling price setting strategies. The method used in this research is the field practice method which goes through three stages, namely preparation, implementation and evaluation. The results showed that participants gained better knowledge about COGS calculations and were able to set competitive selling prices, thereby increasing operational efficiency and profit margins. This was proven when researchers conducted periodic research at 2 stages, namely before the presentation of the material (pretest) and after the presentation of the material (posttest). Thus, this training makes a positive contribution to business sustainability and the economic welfare of local communities, increases the competitiveness of MSMEs, and has a positive impact on local economic growth.

Keywords: MSMEs; Selling Price; Cost of Manufactured Goods.

Introduction

Micro, Small, and Medium Enterprises (MSMEs) have a very important role in the economy, especially in a country like Indonesia. Some key points about the role of MSMEs in the economy (Nasihin et al., 2024). This shows how crucial the role of MSMEs is in supporting economic and social stability in Indonesia. MSMEs often start with small capital and are run by individuals or groups with managerial limitations. However, this sector is able to grow rapidly thanks to its flexibility and ability to adapt to market changes (Ariani & Zainal, 2021). These advantages allow MSMEs to survive and even grow amidst economic challenges, while supporting financial inclusion by providing economic opportunities for those who do not have access to formal financial services. However, MSMEs also face various challenges that can hinder their growth and

sustainability. These challenges include limited access to financing, lack of managerial knowledge and skills, and limitations in marketing and access to wider market (Nabila et al., 2022).

According to Purwanto & Watini, 2020 Cost of Goods Sold (COGS) is the total cost incurred to produce one unit of product, which includes three main components: raw material costs, direct labor, and overhead costs. Raw material costs are expenses to purchase all materials needed in the production process, such as raw materials, additional components, and packaging materials (Salman et al., 2023). Direct labor includes the salaries or wages of workers who are directly involved in the manufacture of products, such as machine operators, material processors, and product packers. Meanwhile, overhead costs include expenses that cannot be directly attributed to a unit of product, but are still important for the production process, such

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as factory rent, utilities (electricity, water), equipment depreciation, and administrative costs (Lotulung et al., 2023).

The ability to calculate COGS accurately is very important for Micro, Small, and Medium Enterprises (MSMEs), because this information allows them to set product selling prices that not only cover all production costs, but also provide adequate profit margins. With the right calculation of COGS, MSMEs can determine the optimal selling price, ensuring that all costs involved in the production process are covered and generate profits (Pranesti et al., 2023). In addition, according to Salman et al. (2023) accurate calculation of COGS also allows MSMEs to manage costs more effectively, make more informed business decisions, and improve operational efficiency. This helps MSMEs in planning production, managing cash flow, and formulating appropriate pricing and cost strategies to achieve desired financial and growth goals. Many MSMEs in Alai Village do not yet have an adequate understanding of calculating COGS, so they often set selling prices based on intuition or imitate competitors' prices without understanding their own cost structure.

In addition to HPP, determining the selling price of a product is also influenced by various external factors that can affect the competitiveness and success of MSMEs in the market. (Pranesti et al., 2023). One of the main factors is market conditions, which include supply and demand, consumer trends, and the general economic situation. Market conditions can affect how much consumers are willing to pay for a product, as well as how the product compares to other alternatives available in the market (Dian Fahriani et al., 2024). Competitor prices are very influential in determining the selling price of a product, because they provide an idea of the market price that is considered fair by consumers. When a business sets prices, the prices offered by competitors are often used as a reference to ensure that their products remain competitive (Dian Fahriani et al., 2024). If prices are too high compared to competitors, consumers may switch to other products, while prices that are too low may create the perception of low quality or reduce profit margins (Yolanda, 2024). According to Eriswanto & Kartini, (2019) in addition, monitoring competitor prices allows businesses to better adjust their pricing strategies. By understanding competitor pricing strategies, companies can make more informed decisions, such as offering added value or discounts, to attract consumers without having to engage in detrimental price wars. An effective pricing strategy, supported by competitor price analysis, helps businesses stay relevant and attractive in a competitive market. In addition, according to (Lotulung et al., 2023) consumer perceptions of product value greatly influence pricing decisions; if consumers feel a product offers high

value or has unique advantages, they may be more willing to pay a premium price. Conversely, if consumers do not feel the product provides significant added value compared to other products, prices that are too high can reduce purchasing power and reduce buyer interest (Fachrysa Halik et al., 2020).

On the other hand, setting prices that are too low can reduce the profit margin obtained and potentially cause losses, because production costs and overhead are not fully covered (Putranda, 2021). By considering these factors, MSMEs need to develop pricing strategies that are based on data and in-depth analysis to ensure that selling prices not only cover costs and provide adequate profit margins, but are also competitive in the market and in accordance with the value perceived by consumers (Magdalena & Yohanson, 2022). Training in calculating HPP and determining selling prices is the right solution to help MSMEs (Eriswanto & Kartini, 2020), especially in Alai Village in improving their competitiveness. As previous research shows that training in determining product selling prices for the community in South Alai Village has been successfully implemented. Determining the right selling price will avoid losses by adjusting profits to the costs incurred (Kemala Ratu et al., 2024). Thus, it is expected that MSMEs can be more competitive and sustainable in running their businesses.



Figure 1. Training by UIGM KKN-T Students with UMKM Actors in Alai Village

This training also involves active participation from participants through group discussions and simulations. In group discussions, participants will be invited to share their experiences and challenges in determining selling prices. Simulations will be conducted to provide a real picture of the impact of various pricing strategies on the financial performance of MSMEs (Hendrawan et al., 2019). With the increase, training is carried out so that the Alai Village community can gain understanding and skills in calculating HPP and determining selling prices, UMKM in Alai Village can set more competitive prices and increase their profit margins. (Ghina et al., 2024). Thus, it is expected that this can have a positive impact on the sustainability of the business and the welfare of the local community.

Method

The method used by the researcher is a combined method between theory and practice to provide a comprehensive understanding to participants. With the structure of research in this service through 3 stages, where the explanation of the stages carried out is as follows:

1. Preparation Stage

The first thing that needs to be done is preparation for training. By considering all types of needs, tools and equipment, researchers need to fulfill these. The main needs in this study are materials on calculating the selling price of products, along with the calculation of the cost of production, equipped with examples of calculations to make it easier for participants to understand the contents of the material described. The tools prepared are several sheets of material, laptops, cables, projectors for presentation of training materials, equipped with food such as snacks during the training and several gifts for training participants.

2. Implementation Stage

Furthermore, the main activity in the community service is the implementation of training activities for MSMEs in Alai Village. The implementation was carried out on July 6, 2024 starting from 09.00 - 15.00 at the residence of Mr. Samsu, one of the Tofu entrepreneurs in Alai Village, South Sumatra. The implementation was carried out by opening the event by asking several questions (pretest) to the training participants and measuring the extent of the knowledge of the training participants regarding the Product Cost and Product Selling Price of the participants. After that, socialization training was carried out on the delivery of material regarding the Product Cost and Product Selling Price to the participants, so that researchers were able to ask questions after the delivery of the material (posttest) as a measurement of participant understanding after the material was delivered. After conducting training on material regarding the Product Cost and Product Selling Price, the product that was the object of the training was the Tofu product.

3. Evaluation Stage

At the final stage of the research, an evaluation was carried out on the results of the previous day's research, namely by asking the same questions according to the training material in order to measure the participants' abilities before and after the training and giving several gifts or prizes to participants who had asked questions and participated in the training.

Results and Discussion

The training was conducted in Alai-Alai Village, Lembak District, Muara Enim Regency, South Sumatra

Province. The training was conducted to improve the ability of MSME entrepreneurs in Alai Village to determine the Product Cost Price and Product Selling Price in the businesses they run. The product focused on in this study is Tofu entrepreneurs. The training was conducted on July 6, 2024 at the residence of Mr. Samsu as a tofu entrepreneur who partners with tofu prices for sellers in the market. The details of the research results that went through several stages are as follows:

1. Preparation Phase (July 5, 2024)

Before the training on July 6, one day before the researcher prepared all the training needs regarding the Product Cost (HPP) and Product Selling Price in the tofu business in Alai Village, South Sumatra, special attention was also given to the provision of tools that would be used during the training as well as prizes that would be given to participants.

Preparation of training tools includes the provision of devices such as laptops or computers for facilitators, projectors, and screens for presentations. In addition, stationery, calculators, and special worksheets are prepared for each participant to assist them in calculating HPP directly during the practicum session. Several examples of raw materials commonly used in making tofu will also be prepared for simulation, so that participants can directly practice how to calculate raw material costs. All of these tools aim to support an interactive and practical learning process. (Titania Nurul Haliza et al., 2023).

In addition, prizes for participants are also prepared as a form of appreciation for their participation. These prizes can be in the form of certificates of participation and some household appliances. These prizes are not only as motivation for participants to take the training seriously, but also as direct support for their business. The certificates given are expected to increase their confidence in managing their business, while raw materials can be used directly in daily production, providing direct benefits from this training.

2. Implementation Phase (July 6, 2024, 09.00 - 12.00)

The implementation was carried out on July 6, 2024 at the location of one of the Tofu entrepreneurs in Alai Village, namely Mr. Samsu. The research was carried out in accordance with the theme of devotion, namely "Optimizing the Potential of Alai Village through the empowerment of Alai Village Women to become Tofu Processing Business Actors" in this study focused on the Calculation of HPP and Determination of Selling Prices in order to increase the optimization of the competitiveness of MSMEs in Alai Village, South Sumatra. The training was carried out from 09.00 to 12.00 and from 13.00 - 15.00 an evaluation will be carried

out and provide conclusions on the results of the training and several gift packages.

The implementation stage showed that thorough preparation is very important for the success of this program. The training was attended by 40 participants, where the training participants were business actors who were residents of Alai Village and as MSME business actors in Alai Village. An initial survey conducted on tofu business actors revealed that the majority of participants had limited understanding of the concept of HPP and selling price determination. Many of them rely on intuitive pricing without considering production costs and market factors in detail. Based on these findings, training materials were specifically designed to close the existing knowledge gap, with a focus on calculating production costs and pricing strategies that are in accordance with local market conditions.

This is measured in 2 stages, namely pretest and posttest. The results of the pretest and posttest research are as follows:

a. Training Pretest Results

Based on the results of the training before the presentation of the material on calculating COGS, only about 20% of participants have a basic understanding of calculating COGS. Most participants (80%) do not know how to calculate production costs in detail, especially in allocating overhead costs. About 25% of participants admitted to determining selling prices only based on competitor prices without taking into account production costs and profit margins in detail. As many as 75% of participants set selling prices intuitively, without a structured method. The majority of participants (70%) do not have sufficient information about prevailing market prices and factors that influence price fluctuations.



Figure 2. Submission of questions regarding training material before the material is presented (pretest)

After conducting a pretest, the researcher presented material on determining the Product Cost and Product Selling Price in the business they run. The presentation of material in the training on Product Cost (HPP) and Product Selling Price in tofu businesses in Alai Village, South Sumatra, was designed to provide a

comprehensive and applicable understanding to participants. The contents of the material presented are as follows:

1. The material begins with an introduction to the importance of understanding HPP in running a business, especially for micro businesses such as tofu production. The researcher explains the definition of HPP and why accurate calculations are very important for determining competitive selling prices. In this stage, participants are introduced to the components of HPP, including raw material costs, labor costs, and overhead costs. The explanation is accompanied by simple examples that are relevant to tofu production, so that participants can easily understand the basic concept.
2. After participants understand the basic concept, the material continues to the detailed calculation stage of COGS. The facilitator guides participants in identifying all costs involved in tofu production and how to calculate COGS as a whole. In this session, participants are invited to do direct calculations using the worksheets and calculators that have been provided. After understanding the calculation of COGS, the material moves on to the selling price determination strategy. The facilitator explains various approaches to setting selling prices, including determining profit margins, analyzing competitor prices, and adjusting prices based on market conditions. The following are examples of calculations that have been prepared by researchers according to the results of direct observations of entrepreneurs:

Table 1. Calculation of Total HPP of Business

Cost Components	Amount	Unit	Total Cost (Rp)
Raw material			
Soya bean	50 Kg	9,000	450,000
Water	200 liters	400	80,000
Seasonings (Salt, Vinegar, etc.)	5 Kg	5,000	25,000
Labor			
Daily worker salary	10	50,000	500,000
Overhead Costs			
Electricity	1 day	40,000	40,000
Gas for cooking	4 tubes	25,000	100,000
Depreciation of production equipment	1 day	10,000	10,000
Total Production Cost			1,205,000
Amount of tofu produced			2350 pcs
HPP per unit of tofu			520

With the total production cost that has been optimized as in the costs listed for the Cost of Production of Tofu with a fixed daily cost of Rp. 1,205,000, - and the production results obtained with an average of 2350 pcs per day, then the HPP per unit of tofu is Rp. 520, -. With the calculation of HPP for tofu production as in table 1, the results of the Production Selling Price on the market per unit of tofu are:

Table 2.Total Selling Price of Business Production

Component	Amount	Price (Rp)
HPP Unit Tofu	1 pcs	520
Market Selling Price	1 pcs	1,000
Daily Income	2,350 pcs	2,350,000
Unit Profit Margin	1 pcs	480
Daily Profit Margin	2,350 pcs	1,128,000
Profit Percentage		48%



Figure 3.Presentation of Material on Product Cost and Product Selling Price

b. Training Posttest Results

After attending the training, participants showed a significant increase in understanding regarding the calculation of COGS and HJP. Before the training, the majority of participants only knew the basic concept of determining selling prices without considering production costs in detail. After the training, 85% of participants were able to calculate COGS correctly based on the cost components involved, such as raw material costs, labor costs, and overhead costs. This shows that the training succeeded in providing a deep understanding of the importance of calculating COGS in determining the right selling price.

In addition, participants also learned to set selling prices by considering reasonable profit margins, in accordance with market prices. The post-test results showed that 90% of participants succeeded in setting the selling price of tofu products by considering the applicable HPP and market prices. Participants were not only able to calculate profit margins accurately, but also understood the impact of setting selling prices on the competitiveness of their products in the market. This indicates that this training is effective in providing

practical skills that can be directly applied in their business operations (Zulfiar et al., 2023).

Furthermore, this training also increased participants' awareness of the importance of cost analysis in determining sustainable product prices. Participants realized that by taking into account all cost components, they could avoid losses and ensure their businesses remained competitive. Overall, the posttest results indicated that this training had successfully equipped participants with the knowledge and skills needed to improve the efficiency and profitability of their businesses (Wulandari et al., 2022).

c. Evaluation Phase (July 6, 2024, 13.00 – 15.00)

At the evaluation stage, the researcher concluded the training results based on the pretest and posttest data that had been measured as follows:

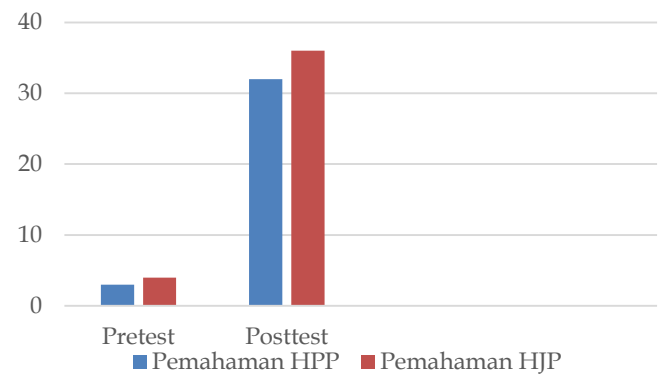


Figure 4.Calculation of final results of pretest and posttest of HPP and HJP training

Based on the graph, it can be concluded that the pretest results on the community who understand about HPP are only 3 people or around 7% of the total participants and understanding about HJP is only 4 people or around 10% of the total participants. After the material was presented and the training took place, the posttest showed that as many as 33 people out of 40 participants or around 82.5% who participated understood about the calculation of HPP, and 37 people out of 40 or around 92.5% of participants understood about HJP. This evaluation shows a significant increase in participants' understanding of the concept of Product Cost (HPP) and Product Selling Price (HJP). Most participants were able to apply the knowledge they gained correctly in real cases, indicating that this training succeeded in achieving its objectives. The conclusion of this evaluation underlines the success of the training in improving cost analysis and selling price determination skills among participants. Many participants gave positive responses about the material presented, the teaching methods used, and the relevance of the training to their businesses. Several participants

also provided suggestions for future improvements, such as more practical case studies and more time for calculation exercises. This information is very valuable for improving further training.

As a form of appreciation for the active participation and achievements of the participants, the committee gave a gift package to each participant at the end of the evaluation session. The gift giving was not only a sign of appreciation, but also as motivation for participants to continue to apply the knowledge they have gained in their daily business management. The closing of the training was carried out in a warm and enthusiastic atmosphere, where participants felt appreciated and encouraged to continue to develop (Aliyah, 2022).



Figure 5. Distribution of Gifts and Prizes as a form of appreciation for the participants who participated

Conclusion

The results of the research from the training on determining the Cost of Goods Sold (HPP) and Product Selling Price (HJP) in tofu businesses in Alai Village, South Sumatra, showed that this training succeeded in increasing participants' understanding of the concept and application of calculating production costs and determining selling prices. Before the training, there were only 3 people or around 7% of the total participants and only 4 people or around 10% of the total participants had an understanding of HJP. After the material was presented and the training took place, the posttest showed that 33 out of 40 participants or around 82.5% who participated understood the calculation of HPP, and 37 out of 40 or around 92.5% of participants understood HJP, taking into account a reasonable profit margin.

In addition to improving technical skills, this training also succeeded in raising awareness of the importance of cost analysis in maintaining business sustainability. (Luh Gede Bevi Libraeni et al., 2022). Participants realized that a deep understanding of production costs can help them set competitive prices without sacrificing profitability. (Deby & Saputra, 2024). This shows that this training not only focuses on

knowledge but also provides a real impact on the development of MSMEs in Alai Village, South Sumatra.

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