

RELEVANT COST MANAGEMENT TRAINING IN DETERMINING COMPETITIVE SELLING PRICES IN THE HOME INDUSTRY IN MUARA PENIMBUNG VILLAGE

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Abstract

Muara Penimbung village became a gathering place for Songket weavers. Songket SMEs in Muara Penimbung Village have not been well marketed, the new songket product marketing media is done face-to-face. The solution offered to the public is to identify relevant and irrelevant costs before determining the selling price, in addition to introducing digital or online marketing media and providing ways to market their products through digital or online media so that the existing selling prices can compete and songket products in the market. know the general public. The method of implementing the service uses management assistance methods to increase the capacity of songket business actors. The systematic implementation of service activities consists of presentations, presentations, discussions, and evaluations. The Lppm team directly asked the Songket UKM community in the Muara Penimbung village regarding the relevant costs in the songket UKM of the Muara Penimbung community, how to determine relevant and irrelevant costs, and whether songket has been offered in marketing media such as Instagram and Shoope. The people of Muara Penimbung Village have a pretty good response, it can be seen from the enthusiasm of the community of songket craftsmen to find out the relevant costs in the business they are engaged in, the implementation and use of social media to promote their products have been done, one of which is by updating songket products and prices on Whataapp and Instagram statuses.

Keywords: Competitive Selling Price, Competitiveness, Digitization

INTRODUCTION

In preparation for digital marketing, adequate human resources and technology are needed. One of the capabilities of human resources towards digitizing marketing is the ability to determine the selling price accurately even in various internal business processes and the ability to operate technology. Complex business processes can result in the emergence of various costs so in determining prices, skill, and accuracy are needed to identify relevant and irrelevant costs in the formation of the selling value of a product. The selling point is important because it determines the business sales target.

According to (Prasetyo et al., 2021) The problem that is often faced by MSMEs is that

they cannot determine the product selling price properly, so far it has only been based on market prices without profit and loss calculations. MSMEs do not take into account the costs incurred to determine what the selling price should be for the products that are produced and only assume to get profits at the set price. Because they think that the business they do alone without the help of others is sure to generate profits. To encourage digitization and make it easier for MSMEs to deal with the changes that are occurring, the government has increased the ease of access and transferred technology to MSMEs so they can survive in business competition (Slamet et al., 2017).

Muara Penimbang is a village located in Indralaya District, Ogan Ilir Regency, South Sumatra, Indonesia. Muara Penimbang Village is a gathering place for Songket weavers. The village or known as Songket Weaving Village since 2010 is located 35 kilometers from Palembang City. Songket MSMEs in Muara Penimbang Village have not been marketed properly, based on the results of direct field observations that we got, the marketing media for new songket products is carried out face-to-face or offering their products directly to the market or if customers are interested in coming directly to their place of business. In addition, determining the selling price is based on costs that are easy to trace and easy to calculate without reconsidering whether these costs are relevant or not for setting the selling price of the product.

In the era of digital marketing, the selling price is one of the customer preferences when deciding to buy a product apart from paying attention to product specifications. Product competition in the digitalization era is very tight because currently businesses in various circles, both small and medium and large, have introduced their products to the online market. Therefore management needs to know the relevant and irrelevant costs in making decisions, especially the decision to determine the selling price of their products before these products are marketed digitally, namely through online media such as Instagram and Shopee.

Sriwijaya University through the community service program is directly involved in efforts to improve community welfare, namely by transferring knowledge to Muara Penimbang residents, especially MSME players, namely by conducting relevant cost management training in determining selling points towards digital marketing. The solution offered to the public is to identify relevant and irrelevant costs before determining the selling price, while also introducing digital or online marketing media and providing ways to market their products through digital or online media so that the selling prices are competitive and songket products are in demand. know the public at large.

IMPLEMENTATION METHOD

The method of implementing the community service will be carried out using the mentoring activity method in the form of management assistance to increase the knowledge and skills of songket business actors. The systematic implementation of community service activities consists of presentations, presentations, discussions as well as monitoring and evaluation. The success of this service activity can be reflected in the ability of Songket MSME players to identify relevant and irrelevant costs, make the right selling price decisions, register in digital marketing, and sell songket through online marketing media.

From the results of the analysis, business actors can make accurate decisions in determining the selling price of songket where currently songket is cloth and carry out product sales transactions in digital media.

RESULTS AND DISCUSSION

1. Preparation Stage

The preparatory stage is the initial stage, this stage starts with a survey of activity locations to get an overview of the community and the condition of the surrounding community. At this stage, the team visited the Village Head for the first time and asked for permission to convey the team's aims and objectives, at this stage the Muara Penimbung village head responded well so we continued by conducting a location survey, and the condition of the community so that the team could carry out community service activities in Muara Village pennant. This stage will be carried out on June 2022.



Figure 1. Preparatory Stage
Source: Muara Penimbung Village

2. Activity Planning Stage

The planning stage is the stage before the team performs the service. This planning stage starts with preparations before the service activities take place. The planning stage includes preparing documents such as attendance, making materials, preparing equipment, preparing equipment, consumption, preparing invitations to the community through the village head, making backdrop designs and printing backdrops, preparing needs for consumption during activities, and forming implementation committees so that activities are coordinated with either by involving the service team and assisted by students as well as surveying activity locations to carry out room settings according to the needs at the time of service. This stage takes approximately 1 month.



Figure 2. Activity Planning Stage
Source: Muara Penimbung Village

3. Activity Stage

The activity stage is the core stage of the service taking place. This activity takes place on August 8, 2022, at 08.00-12.00. the community service activity took place in the village of Muara Penimbung in one of the residents' houses. The place was chosen as a result of a mutual agreement and obtaining permission from the village officials. We ask the residents of Muara Penimbung who own a songket business to gather at that location so that the time and process of serving can take place effectively and efficiently.

Our service activities began with remarks from the team, namely Mr. Abdullah Saggaf, SE., M.Sc., and prayer led by Mr. Ichsan Siregar, SE., M.S.Ak. Then proceed with exposure to material on relevant costs and marketing digitization. This presentation was delivered by Sri Maryati, SE., M.Sc. After the presentation took place we opened a question and answer session and discussion. Some of the questions that arose in this session included examples of relevant costs in the songket business and how to track them and how to promote and register on the shoppe.

The enthusiasm of the community to take part in this activity is an appreciation for the service team so that this activity runs smoothly. This is illustrated by the business actors coming on time, and the enthusiasm to ask questions and discuss issues related to determining the right cost and selling price for the songket products they manage. The problem that often arises is that they think that the process of bringing products to the market does not require costs without them knowingly spending fuel (gasoline) or sometimes leaving relatives who are in the market by giving a reasonable amount of money. Problems also arise when they think that when rolling yarn there is an error and they have to repeat it and the weaving process is delayed they think that it takes time and not costs even though this is part of the cost but does not affect the product so it is irrelevant. In addition, they asked for suggestions on how to easily market without being complicated with technology. One of the things that we offer in the discussion media is by utilizing mobile phones, namely updating the status on WhatsApp and Instagram stories related to products with their specifications and selling prices.



Figure 3. Activity Stage
Source: Muara Penimbung Village

DAFTAR HADIR PESERTA
KEGIATAN PENGABDIAN
"Pelatihan Manajemen Biaya Relevan dalam Penentuan Harga Jual Kompetitif Menuju Digitalisasi Marketing pada Home Industri di Desa Muara Penimbung"

Hari/Tanggal: Senin, 08 Agustus 2022

No.	Nama	Tandatangan
1.	Rahmawati	1. [Signature]
2.	Marlin	2. [Signature]
3.	Juakir	3. [Signature]
4.	MUSAMA	4. [Signature]
5.	Desi Aryani	5. [Signature]
6.	Nuria	6. [Signature]
7.	Anita	7. [Signature]
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19.	Erwendi	19. [Signature]
20.	Zainuddin	20. [Signature]
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Figure 4. Attendance List of Activity Participants

4. Monitoring and Evaluation Stage

The Monitoring and Evaluation Stage is the stage where the team clarifies the results of the ongoing community service activities. This session was attended by LPPM Unsri chaired by Mr. Dr. Hamzah, M.Si, and the LPPM team, community service team, and attended by the community and village officials at Muara Penimbung. The monitoring and evaluation activity was carried out on November 12, 2022.

In monitoring and evaluation, to make it more transparent and accountable the results of this community service activity were directly carried out by the Sriwijaya University LPPM team regarding the impact on community service activities and things that can be done after the community service takes place. The Lppm team directly asked the Songket UKM community in Muara Penimbung village regarding relevant costs in songket UKM in the Muara Penimbung community, how to determine relevant and irrelevant costs, and whether songket has been offered in marketing media such as Instagram and Shoope. From the monitoring results, several business actors have implemented selling price determination using relevant costs and can identify which costs are relevant and irrelevant in their songket products.



Figure 5. Monitoring and Evaluation Stage

Source: Muara Penimbang Village

CONCLUSION

Based on the results of the analysis and discussion, it can be concluded that the people of Muara Penimbang Village have a fairly good response, as can be seen from the community spirit of the songket craftsmen to find out the relevant costs in the business they are in, can implement relevant costs in determining the selling price of songket and the implementation and use of social media to Promoting their products has been carried out, one of which is by updating songket products along with prices on Whataapp and Instagram statuses.

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