

SOCIALIZATION OF STANDARD CALCULATION OF RECIPES AND FINANCIAL RECORDING OF MSME DODOL TENJO BOGOR

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Abstract

Equality of welfare in Indonesia is difficult to implement due to several factors including geographical problems, population migration, and population registration. This resulted in several other problems arising, namely limited employment. To overcome this problem, the MSME entrepreneurship program is promoted by the government. Tenjo as a village famous for dodol MSMEs has a good track record in the production and distribution of dodol products in the Bogor and Tangerang areas. Unfortunately, the MSME industry is not supported by the standardization of prescriptions and financial records which are the basis for them to be able to take care of P-IRT (Home Industry Food) licenses. With the lack of knowledge from MSME business owners on the importance of standardizing prescriptions and financial records to take care of P-IRT licenses, the service team made the socialization of recipe standard calculations and financial records for MSME actors dodol Tenjo. Business actors are enthusiastic about socialization activities and can make standard prescriptions and financial records according to the model provided by the service team for them to use in their business.

Keywords: Dodol, Finance, Recipe Standard, MSME, Tenjo Village.

INTRODUCTION

As the fourth most populous country in the world, Indonesia has many population problems that affect the difficulty of equitable welfare. With an area stretching from Sabang to Merauke with a distance of more than 1.91 million square kilometers (Rahma, 2020), Indonesia's geography makes it difficult for the government to manage its regions. In addition to geographical factors, the level of population migration and the structure and procedures for population registration is also adding to the increasingly complex population problem (Setiawan, 2018).

The densest population concentration is on the island of Java which results in uneven population distribution because the island of Java has more jobs, more complete facilities, and better accessibility than other islands. However, this also causes other problems such as environmental problems and increases unemployment and crime rates (Arif & Nurwati, 2022).

The Indonesian government makes the MSME entrepreneurship development program one of the strategic issues to develop policies that support the country to compete in the global

economy and even out people's welfare (Sugiarto, 2021). Entrepreneurship is expected to encourage economic activities and community welfare (Khamimah, 2021). In addition, long-term entrepreneurship programs can create a highly competitive spirit among business actors (Diandra, 2019).

In Tenjo Bogor, the type of entrepreneur that operates quite a lot is the dodol home industry. Dodol is a traditional Indonesian snack that has a sweet and savory taste, chewy texture, and dark brown color. Dodol made in Tenjo Bogor has a characteristic cylindrical shape measuring 30 centimeters wrapped in plastic. Its specialty is the raw material of glutinous rice flour which is processed from real glutinous rice and organic palm sugar imported directly from surrounding villages such as Ciboleger village and Kanekes village (Ishlahuddin et al., 2016).

The beginning of this service program was because the MSME entrepreneur community Dodol Tenjo as a partner expressed his desire to take care of the Home Industry Food License. A p-IRT license is a regulation that regulates the safety of food products from raw materials, and processing processes, to final products. The purpose of taking care of this permit is so that the products produced by the dodol Tenjo community have guaranteed and trusted quality standards by consumers (Jupri et al., 2021). Without standardization documents, the process of obtaining P-IRT permits which is a long-term target in this service program will be hampered. The management of PIRT permits is a long-term target because many standards must be addressed in the management of these MSMEs. This was also acknowledged by local MSME actors who were worried about mass media reports about an MSME actor in Indonesia claiming to be threatened with a fine of IDR 4 billion and imprisonment because his frozen food products did not have BPOM and PIRT distribution permits (Catriana, 2021).

A PIRT License or Home Industry Food Production Certificate (SPP-IRT) is a written guarantee given by the regent or mayor of home industry production that meets certain requirements and safety standards in the context of the production and circulation of food products. With this permit, MSME players can produce and sell their products widely because they already have guarantees and evidence that their products are suitable and safe for consumption. SPP-IRT is valid for a maximum of 5 years after issuance and can be extended 6 months before the expiration of its validity period (BPOM, 2018).

Some of the requirements in managing SPP-IRT are photocopies of home-based business owners' ID cards, photos of home-based business owners, business domicile certificates from sub-district offices, location plans and building plans, puskesmas or doctor certificates for health and sanitation examinations, food or beverage production permit application letters to the health office, data on food or beverage products produced, samples of food or beverage production products produced, laboratory test results recommended by the Health Office, and participation in food safety counseling (Catriana, 2021).

Looking at the requirements for submitting P-IRT for home industries, the first thing that must be improved in the management of dodol production management is the manufacture of recipe standards so that product quality can always be the same and maintained. Recipe standards are written instructions regarding portion sizes, ingredients, procedures for preparing and manufacturing foodstuffs, as well as tools used (Vinaya et al., 2021).

Therefore, the service team also conducted initial monitoring at several partner dodol production sites to see things that must be addressed so that partners can take care of SP P-IRT

documents. There are several things that the team noted during field visits, namely the absence of dodol production standards and financial management and marketing have not been computerized and have not been done digitally. In the absence of standard recipes when producing dodol, it is impossible to calculate fixed costs, non-fixed costs, profits, BEP (*Break Even Point*), and when to achieve ROI (*Return on Investment*). Departing from this background, the service team provided socialization to partners regarding recipe standardization and financial recording for dodol products. The goal is for partners to have knowledge about the standard function of prescriptions and use them in business operations, as well as provide financial recording knowledge so that partners have good financial records for smooth business cash flow and become one of the requirements needed in applying for SP P-IRT.

IMPLEMENTATION METHOD

This service activity is carried out with the objectives of 1). so that partners can standardize recipes and use them in business operations and 2). So that partners can make good financial records based on the standard prescriptions made so that the financial flow of business activities can be well documented and meet the requirements for filing SPP-IRT.

The service team is 3 people. Each of them is assisted by a team of students to carry out preparation, implementation of activities, and evaluation. The material provided is about Food Recipe Standards and Financial Records. This activity involved 10 dodol business actors from the Dodol Tenjo MSME community. The activity was held at Tenjo Village Hall on February 7 and November 23, 2022. The methods carried out are presentations, questions and answers, and discussions.

This activity includes several processes including:

1. Preparation

At the preparation stage, the service team carried out an observation method, namely by monitoring business locations and discussions with MSME partners to find out things that became obstacles in managing SP-PRT. The observation method itself is a method carried out to find out the actual situation or real situation that occurs in the community to find out and find the facts and data needed to identify the problem so that a problem can be solved (Abidin & Marpaung, 2021).



Figure 1. Business location monitoring and discussions with MSME partners

Source: Author data

This stage includes a visitation at the dodol production site in the partner's kitchen on October 6, 2021. In the field visitation activity, the service team discussed with partners to identify existing problems with partners' difficulties in managing SP P-IRT.

2. After the field visit and identifying the problem, the service team prepared socialization materials. The determination of the material is carried out jointly between the service team and partners. Based on the discussion, the service team determined two initial materials to be implemented, namely socialization of food recipe standards and simple financial records.
3. After the material is set, the service team plans the content of the socialization program material. The material is based on references from books and online sources. In addition to planning the content of the material, consumption, presentation equipment and equipment, and goodie bags were also prepared for participants.
4. After the socialization materials and facilities are ready, socialization activities are carried out. In the implementation of socialization, the service team provided socialization in the form of presentations on the calculation of prescription standards, the calculation of fixed and non-fixed costs, profits, and financial records.
5. After the socialization activity, an evaluation was carried out to determine the ability to record recipe standards and bookkeeping for expenses and sales revenue in practice activities. After participants were able to record prescription standards and simple financial records using the model provided, the service team closed the event by giving questionnaires to participants regarding their level of satisfaction with socialization activities.

RESULTS AND DISCUSSION



Figure 2. Socialization activities by resource persons

Source: Author data

The first socialization material, namely about standard knowledge of recipes, was carried out on February 7, 2022, by resource person Adestya Ayu Armielia, at Tenjo Village Hall and was attended by 10 participants. In this activity, participants gained knowledge about the definition of recipe standards and standard units of measure in food and beverage production, preparation of recipe standard writing, and recipe reading techniques. After the presentation, the partners asked several questions about the relationship between recipes and financial records and the importance of recipes for dodol production. After the first material is finished, there is a break for resource persons and partners to rest while eating snacks that have been prepared.

The second socialization material is about the use of recipes in recording the finances of dodol production still with the same speaker. In this socialization material, partners are given knowledge about the concept of costs, types of costs, profit and loss journals, how to calculate fixed and non-fixed costs, calculate profit and return on investment. Some questions include examples of costs that were not previously considered by partners but turned out to be included in the listing.

After this first socialization activity was completed, the service team distributed *goodie bags* containing equipment to carry out proper measurement standards. This activity was closed with a group photo and distribution of goodie bags.



Figure 3. Group photo after the first socialization

Source: Author data

The second socialization activity was held on November 23, 2022. The material presented was the same but given to MSME partners who did not have time to participate in the first socialization activity. To make it easier for partners, this socialization activity was carried out at one of the partner dodol kiosks.



Figure 4. Group photo after the second socialization

Source: Author data

Overall, the socialization activity went well and participants received the equipment needed to make products according to standards, for example, spoons and measuring cups and *scrappers*. The service team also prepared handouts for learning about recipe standards and simple financial records for food and beverage MSME entrepreneurs.

In addition, the service team also conducted evaluations of the participants. The first evaluation was to ask the participants to make a standard recipe from the dodol recipe they

had. After that, they were asked to calculate simple financial records using the financial recording model provided by the team. After several revisions, partners were able to create simple prescription standards and financial records for the home industries they operated.

The second evaluation is related to participants' satisfaction with the course of socialization activities. Questions made in Likert scale-based questions 1-5 with a value of 1 are strongly disagree, 2 are disagree, 3 are ordinary, 4 agree, and 5 are strongly agree. Here are the results of the questionnaire filled out by the participants:

Table 1. Evaluation of Socialization Activities

No.	Description	Value				
		1	2	3	4	5
1.	Types of socialization according to the needs of participants	0	0	0	20%	80%
2.	The time provided for socialization activities is sufficient.	0	0	0	0	100%
3.	The way the resource person explains the material is easy to understand.	0	0	0	30%	70%
4.	The resource person provided material according to the needs of the participants.	0	0	0	20%	80%
5.	The questions of participants in the socialization were responded to well by the speakers/resource persons.	0	0	0	20%	80%
6.	Participants hope that socialization activities that support the MSME industry will be carried out regularly and sustainably.	0	0	0	20%	80%
7.	Participants are interested in participating in socialization that supports MSME businesses again in the future.	0	0	0	30%	70%
8.	At the end of the meeting, participants were able to make standard recipes and record finances well.	0	0	10%	30%	60%

Source: Author data

From the results of the questionnaire, partners felt that socialization activities regarding prescription standards and financial recording costs were by their needs, the activity time was also sufficient, and the resource persons provided appropriate material and explained it easily understood. During this practicum process, some of the obstacles that occur are that participants are not accustomed to using computers in daily activities, even though recording recipes and calculating financial records will be easier if you use applications such as Microsoft Excel that are accessed using a computer. Partners also hope that socialization activities that support the MSME industry will be carried out regularly and sustainably because they want to participate

in these activities. At the end of the event, participants also felt that they were able to make standard recipes and record finances with the templates provided.

Further suggestions from participants are so that activities can be continued with training on dodol product innovation and improving branding through more contemporary dodol product packaging and dodol product marketing strategies through social media.

CONCLUSION

PKM activities in collaboration between Multimedia Nusantara University and the Dodol MSME Community in Tenjo Village went smoothly. Mitra said that he was planning to take care of the P-IRT. This is considered necessary for Dodol Tenjo MSME entrepreneurs so that the products they sell have good quality standards. After the results of field visits and identifying problems, the service team found that many MSME business actors in the community did not have operational standards, so the beginning that entrepreneurs must learn and familiarize themselves with is to use well-documented standard recipes and financial records. In this service activity, resource persons provide appropriate material with sufficient time. Some of the obstacles that occur are the number of members of the dodol Tenjo community who cannot attend completely because of their busy lives. In addition, because many of them drop out of school and/or are in their old age, during practice they are quite difficult to use financial recording software because they are not used to using computers. However, after several revisions, they were able to create simple standard prescriptions and financial records that they could use for operations in each of their businesses. In addition to socializing prescription standards and simple financial records, the service team will continue to monitor the business of the Dodol Tenjo community so that they can take care of SP-PRT with other activities in the future.

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