

## Implementation of the Full Costing Method in Determining Application-Based Selling Prices to Improve Financial Recording Performance in Dodol Sukahati MSMEs, Cibinong District Bogor Regency

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### ABSTRACT

Dodol MSMEs are one of the MSMEs that support the national economy. It is located in Sukahati Village, Cibinong District, in calculating production costs is still traditional, so the selling price is still traditional. In this all-digital era, these MSMEs need to adapt to the times. In facing the development of the times and maximizing finances, it is necessary to carry out community service so that MSMEs, especially Dodol MSMEs, have financial capabilities that can maintain the sustainability of their business. These MSMEs need to be briefed related to simple financial records, production cost calculations, and sales calculations to use applications to find out the profits obtained. The method is used Participatory Action Research (PAR) which focuses on empowering the community and involving them in the process of change. This activity, which runs from June to August 2024, includes ongoing monitoring and evaluation. It is hoped that from this activity, Dodol MSMEs can calculate production costs and use the applications that have been made in this service.

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### INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) have an important role in the national economy. Because MSMEs contribute to the Gross Domestic Product (GDP) of 61.07% or worth Rp 8,573 trillion. However, it is undeniable that the presence of the Covid-19 pandemic has affected almost all MSMEs. Even based on the MSME Community Survey in April 2020, 83% of MSMEs have the potential to go out of business. The results released from the Katada Insight Center (KIC) also show that the majority of MSMEs as many as 82.9% feel the adverse impact of the pandemic and only 5.9% feel positive growth. In addition, the World Bank also noted that as many as 86% of MSME actors experienced a decline in sales at the beginning of the Covid-19 pandemic. MSME actors are also experiencing financial difficulties. [1]

Competition in the business world is getting tighter, making entrepreneurs must have a concept for achieving success in their entrepreneurship. Starting from how to start a business that can develop towards the competition that is being faced in a business environment that is moving very dynamically and full of uncertainty. [2]

Sukahati Village has around 2,509 people who own MSME businesses [3]. MSMEs in Sukahati such as transportation services, tailors, makeup artists, management consultant services, barbers, welders, and other household industries. One of the famous ones in Sukahati Village is the Dodol business. MSMEs Dodol is one of the traditional foods that is quite famous in Indonesia. The sweet and chewy taste of Dodol makes this food so popular with many people. How to make Dodol is relatively easy, and various varieties and types of Dodol can be found in various places with different names and mentions.

One of them is Dodol MSMEs managed by Mrs. Itoh. It is similar to Betawi Dodol. This business has been running since 2013, of course, it is known in surrounding areas such as Bojonggede, Citeureup, Depok, and even Jakarta. It is located at Kp. Pajeleran Gunung RT 003/005 No. 46 Sukahati Village, Cibinong District, Bogor Regency. With adequate land and buildings, this Dodol business continues to grow. An area of about 300 m<sup>2</sup> makes the workers more comfortable. The highest sales are usually in the month of Ramadan. In the month of Ramadan, the workforce can reach 35 people consisting of 20 people in the Dodol-making section, 10 people in the packaging section, and 5 people in the flour dough section.

Making Dodol is fairly easy, although it requires patience and precision. The main ingredients used to make Dodol are White Sticky Rice, Black Sticky Rice, Coconut, Brown Sugar, White Sugar, and Salt. The following is documentation of Dodol processing, which still uses firewood at Dodol Mrs. Itoh MSMEs.



**Picture 1. Dodol making in Mrs. Itoh's dodol MSMEs**

Dodol sales can reach 1,300 Kg in one month. Currently, the selling price of Dodol at Dodol Ibu Itoh MSMEs is Rp 45,000 per Kg. The monthly turnover can reach Rp 50,000,000. Until now, the Dodol work still maintains the traditional Dodol processing. Cooking Dodol dough still uses firewood. The Dodol packaging still uses white plastic. The shape of Dodol is still traditional with a distinctive elongated round shape. Likewise, the marketing still uses the word-of-mouth method.

In management and financial management until now, there has been no touch of comprehensive management and good financial management. The management of raw materials still uses traditional methods. The raw materials purchased cannot estimate that the supply is almost exhausted, meaning that they only use instinct. MSMEs also do not know exactly how much turnover they have, or how much profit they have.

The determination of the selling price carried out by Mrs. Itoh still uses traditional methods. The current selling price of Rp 45,000, - is only an estimated price. Mrs. Itoh does not know whether the price has a profit percentage. Other costs or in cost accounting are called overhead costs, the factory has not been calculated properly. Do not know what strategy to use if the price of raw materials increases, if raw materials are difficult to obtain, and so on.

According to one of the owners of Dodol MSMEs, Mrs. Itoh said that her MSMEs in determining the cost of production still use a simple method, namely calculating costs using only estimates. There are still other costs (eg factory overhead costs) that have not been calculated in determining the cost of production. Costs such as water costs, electricity, transportation costs, and other depreciation costs, this home industry has also not fully considered factory overhead costs. MSMEs entrepreneurs only focus on raw materials and labor costs, even though the costs incurred by this factory are not only raw material costs and labor costs but there are still factory overhead costs that must be calculated.

The next obstacle is the non-optimal calculation of the selling price. To minimize errors that occur in calculating the cost of production and produce a precise and accurate selling price, a good method is needed. One of the methods used to calculate the cost of production is the full costing method. This method takes into account fixed costs that are considered attached to the cost of inventory, both finished goods and inventory of

goods in the process that have not been sold, which are considered the cost of goods sold if the product has been sold out. Full Costing is a method of determining the cost of production that takes into account all elements of production costs into the cost of production, which consists of raw material costs, direct labor costs, and overhead costs, both variable and fixed [5]. That way, the factory will obtain accurate costs and can apply more competitive selling prices. It is hoped that the calculation using the full costing method will help the owner of this business in determining the cost of production that is by the costs that have been incurred to produce the Dodol that has been produced.

Seeing the problem above, of course, it is necessary to assist in learning financial recording. In determining the cost of production and selling price, there are several methods. One of them is the full costing method. Moreover, because the era is modern and digital, it is also necessary to calculate production costs and selling prices using the full costing method in the form of an application so that Dodol MSMEs can maximize their financial performance which in the end the business is getting better and continues to grow.

The general objective of this activity is to empower Dodol MSMEs in increasing turnover and financial recording methods. The specific objectives of this activity include: 1) Improving financial management from traditional to full-costing methods, 2) Managing raw materials with modern bookkeeping, 3) Maximizing financial performance, and 4) Increasing sales turnover.

## METHOD

The stages of community service carried out to overcome the problems of MSMEs Dodol partners are as follows:

1. Socialization,  
Implementing socialization of activities to MSMEs Dodol that community service will be carried out.
2. Training,
  - 2.1 Implementing training related to financial records that can be understood by MSMEs
  - 2.2 Implementing training and assistance in creating classifications of financial accounts
  - 2.3 Implementing assistance in making calculations of production costs and selling prices using the full costing method.
3. Application of technology  
Creating a system for calculating production costs and selling prices using the full costing method based on applications. Partners are given a web system for calculating production costs and selling prices using the full costing method so that later partners only input the costs required in the full costing calculation.
4. Assistance and evaluation Assistance in processing data in the mobile application using the full costing method, so that business actors can use the data in the application to be used in making decisions in their business.

## RESULTS

The implementation of community service activities begins with making activity plans and preparing teams and partners who can work together. The team conducts visits and visits to convey activity plans.



**Picture 2. Introduction and data search for production cost calculations**

MSMEs that are partners are Dodol MSMEs in Sukahati Cibinong. This service provides knowledge about the accuracy in determining the type of cost and the accuracy of determining the cost of production as



well as consideration of the method to be used to make it easier for MSMEs to calculate production costs so that the selling price is set according to the margin desired by the owner. If this has been implemented, this UMKN can accurately determine how much sales turnover and profit and its financial position are. On this occasion, the team collected data on costs, sales, and types of products produced by Dodol MSMEs, as material for analyzing financial records.

After the team had a financial recording simulation that had been discussed by the entire community service team, the team conducted training for Dodol MSMEs. The training was in the form of training related to financial recording such as: understanding the basics of accounting; including recording income and expenses, preparing simple reports; teaching how to record sales and purchases of raw materials; helping to calculate the cost of raw materials, labor, and other operational costs; calculating the cost of production and selling price using the full costing method.

The following is documentation of financial calculation training using the full costing method.



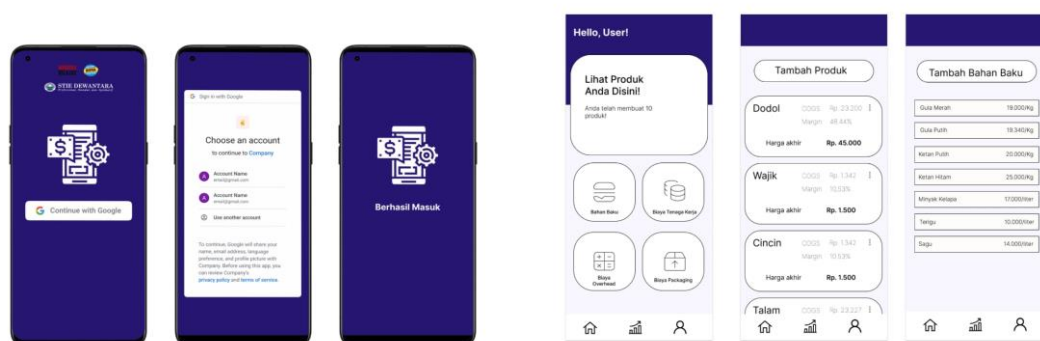
Picture 3. Implementation of cost calculation training.



Picture 4. Introduction to cost calculation applications

The final result of this service is that Dodol MSMEs have an application that can quickly calculate production costs for making Dodol.

The following is an image of the application that can be downloaded via Playstore. The application contains direct costs that change along with production volume, such as raw materials and direct labor, Fixed costs that do not change with production volume, such as factory rent and fixed salaries., The total amount of variable costs, fixed costs, and factory overhead costs incurred to produce goods, and costs associated with marketing, sales, and administration that are not included in production costs.



**Picture 5. Full costing calculation application**

From the results of the calculations and explanations, Dodol MSMEs are free to choose to use a method for calculating the cost of production which is adjusted to existing conditions, whether using the Full Costing method or another method. Because each method has its advantages and disadvantages. However, the most important thing is that from this method of calculating the cost of production, profit calculations can be accurate and cost classification can be maximized.

All of this will ultimately increase the turnover of Dodol MSMEs because by determining the right selling price, the Dodol produced by Dodol MSMEs can compete with similar Dodol which is increasingly mushrooming in existence.

## CONCLUSION

The training activity for calculating the cost of goods produced using the Full Costing method at Dodol MSMEs went smoothly. The service team and MSME owners exchanged ideas and explanations related to the problems faced by the service partners this time. From the results of training activities to calculate the cost of production using the Full Costing method at Dodol MSMEs, the service partners were able to understand these calculations, which ultimately resulted in the service partners being able to determine the appropriate selling price, determine the correct profit and classify adequate costs, all of which will make the partners dedication can compete with similar industries. Moreover, calculations can already be made using an application so that the calculations will be faster and more accurate.

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