

Education On The Introduction And Calculation Of Cost Of Goods Produced And Bep At Umkm Champions Assisted By Kssp Al-Hijrah Bogor District

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ABSTRACT

The purpose of the implementation of one of the Tri Darma Perguruan Tinggi programs is to provide an understanding of MSME players, so that they can manage their Cost of Goods Manufactured in more depth and discuss the importance of break even points, so that they can be practiced by participants who are none other than MSME players who are members of the UMKM Juara under the guidance of KSSP AL-Hijrah in Sentul Bogor. As is generally the case, that there are still many MSME players who do not have a record of Cost of Goods Produced in production activities, causing unclear MSME profits so that the business development of the MSME players themselves is hampered. This activity is carried out by conducting direct, face-to-face meetings, in the form of material exposure, discussion and mentoring.

Keywords: Community service; HPP; BEP; MSMEs.

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Introduction

Micro, Small and Medium Enterprises (MSMEs) are productive economic business activities that can be owned by individuals or business entities in accordance with the criteria set out in Law No. 20 of 2008. MSME actors act as pioneers of economic movement in the community. With so many MSME actors, it is hoped that economic activities will continue to develop.

Economic activities that continue to rotate cause economic actors, in this case MSME actors, to continue to carry out production activities. Sustainable production activities can improve living standards, in this case the welfare level of MSME actors. The ability to manage management is one of the capitals that greatly determines the success of MSME actors in facing competition.

There are still many MSME actors who do not have a record of Cost of Goods Manufactured in production activities, causing unclear MSME profits so that the business development of the MSME actors themselves is hampered. The mindset that has so far become one of the obstacles to the development of MSMEs is that they still think that their own capital used for production activities does not require recording the Cost of Goods Manufactured, where MSME actors only calculate their sales.

Literacy on the importance of preparing the Cost of Goods Production report is needed for MSME actors so that information about the importance of the Cost of Goods Production report can be conveyed properly. The function of the Cost of Goods Sold Report as a source of financial information for MSME actors can be well known so that it can be used as a basis for decision making for the continuation of business activities for MSME actors. Product excellence, which is the main attraction of MSMEs in Bogor Regency, must be followed by good management by training MSME actors to make or compile a Cost of Goods Manufactured report. The need for assistance in preparing a simple Cost of Goods Sold report is expected to increase the management capacity of MSME champions in Bogor Regency.

The purpose of implementing one of the Tri Darma Perguruan Tinggi programs is to provide an understanding of the umkm actors, so that they can better manage their Cost of Goods Manufactured. This community service is also expected to contribute to the Al Hijrah cooperative which is a partner of local MSMEs.

Table 1. Targeted Outputs

No.	Jenis	Indikator Capaian
1.	Publikasi Ilmiah di Jurnal ISSN/ Prosiding	Draft
2.	Publikasi pada media online	Ada
3.	Harga jual yang kompetitif	Ada
4.	Laba/ Rugi diketahui dengan jelas	Ada
5.	Perbaiki kondisi bisnis (Persaingan sempurna)	Ada

Source: Processed

Based on the above background, the importance of understanding the calculation of the cost of goods produced by MSMEs under the guidance of the Al-Hijrah Sharia Savings and Loan and Financing Cooperative (KSPPS) which is incorporated in the UMKM Juara in Bogor Regency is welcomed by the Indonesian Accountants Association (IAI) Educator Accountant Compartment, so that PKM Collaboration is carried out by taking the theme "Realizing MSME Competitiveness in the Digital Age".

Research Method

After being declared safe after Covid-19, the Indonesian Accountants Association (IAI) Compartment of Educator Accountants together with MSME players who are under the guidance of an Al-Hijrah Sharia cooperative incorporated in UMKM Juara in Bogor Regency held a direct, face-to-face meeting, in the form of material exposure, discussion and mentoring. This activity took place on Saturday, November 13, 2022 from 09.00 to 15.00.

The material for calculating the cost of goods produced and the break-even point (bep) is part of the material presented. The agenda was carried out in the Sentul area, Bogor Regency, West Java. The service was held by the DKI Jakarta accounting lecturer forum in collaboration with several universities in the Jabodetabek area which are members of the IAI Compartment of Educator Accountants. The targets of this community service are business actors classified as Micro, Small and Medium who reside or open their businesses in the cibinong, bojong gede, babakan madang, sukaraja and other district areas. This community service was attended by 32 MSME players under the Coordination of UMKM Juara in Bogor Regency, 4 MSME assistants who were none other than KSPPS Al-Hijrah and 29 resource persons.

Regarding the equipment and supplies brought, among others:

1. Laptop
2. LCD Projector
3. STATIONERY
4. Banner
5. Material / modules.

While the equipment provided by KSPPS Al Hijrah includes:

1. Table
2. Chair
3. Tent.
4. Etc.

Result

Cost Accounting is one part of the field of accounting which includes the process of recording and monitoring all cost activities and presenting this information in a report. Companies in carrying out all their business activities to obtain profits or profits cannot be separated from the name of the cost. The main thing that needs to be anticipated and planned properly is to make efficiency of all costs incurred by the company by controlling the planned budget.

According to Horngren (Horngren, 2003). Cost Accounting will provide the information needed for management accounting and financial accounting. Cost accounting will measure and report any financial and non-financial information related to the cost of acquiring or utilizing resources in an organization.

According to Bustami and Nurlela (Bustami, 2006). A collection of production costs consisting of direct raw materials, direct labor, and factory overhead costs plus the initial product in process inventory and minus the final product in process inventory. Cost of goods manufactured is tied to a specific period of time. The cost of goods manufactured will be the same as the cost of production if there is no inventory of products in the initial and final processes.

Meanwhile, according to Raiborn and Kinney (Cecily Raiborn, 2006). "The total production cost of goods that have been completed and transferred into finished goods inventory during a period".

Mulyadi (Mulyadi, 2015) explains that: Cost of goods manufactured is all costs incurred to produce a good or service during the period in question. In other words, the cost of goods manufactured is the cost of obtaining finished goods that are ready to sell.

In the implementation of PKM, it can be detailed as follows:

Table 2. Implementation of Community Service to Umkm Champion Assisted by Kssp Al-Hijrah

No	Tanggal	Kegiatan	Uraian
1	31 Oktober – 5 November 2022	Persiapan	Melakukan kordinasi dengan KPPS, pendataan kelompok peserta, kordinasi dengan pihak IAI Kompartmen Akuntan Pendidik DKI – Jakarta.
2	12 November 2022	Pelaksanaan	<p style="text-align: center;">A. Pemaparan Materi.</p> <ol style="list-style-type: none"> 1. Pentingnya pengetahuan tentang akuntansi biaya. 2. Perhitungan Harga pokok produksi 3. Perhitungan Titik Impas / Break Even Point <p style="text-align: center;">B. Pendampingan</p> <ol style="list-style-type: none"> 1. Pengelompokan biaya-biaya 2. Metode-metode perhitungan HPP 3. Perhitungan BEP ; kontribusi margin dan lain-lain
3	14 November - 5 Desember 2022	Pelaporan	Pembuatan laporan kegiatan

Source: Processed

From the table above, it can be seen that the implementation of community service is divided into 2 sessions, namely the presentation of general material on cost accounting. It can be believed that every type of MSME uses its capital, be it for the procurement of basic materials, fixed assets, equipment and supplies. So the explanation presented is the classification of each capital spent. Some of what needs to be explained is about cost accounting, starting from the definition, classification of various kinds of costs, and methods of calculating COGS such as full costing and variable costing methods.

Of the many participants, some who shared and consulted about the calculation of cost of goods were making sweet bread. Mrs. Yulis produces bread every day. Her turnover per day can reach 6 million, she has 10 motorcycles complete with bread display cases. 1 motorcycle can carry at least 50 sweet bread and 10 white bread. So the explanation of the classification of production costs is very much needed, including how much minimum production must be made when you want to know the value of profit. Erna, the owner of the pastry house, and others also discussed the same thing. The main points that were discussed included:

1. Distinguish the various types of costs incurred each time production which include raw material costs (BBB), both main and auxiliary raw materials, labor costs (BTK) and factory overhead costs (BOP), including indirect labor costs (BTKTL).
2. Distinguish the method of calculating the cost of goods manufactured between the full costing method, which calculates all costs, and the variable costing method, which only takes into account variable production costs into the cost of goods manufactured. Variable costing elements are raw material costs, direct labor costs, and variable factory overhead costs.
3. How to calculate or find Break Even Point (BEP) either in units of production or Rupiah value in business. This assistance begins with an explanation of fixed, variable costs and how much volume is produced.

Conclusion

With the holding of community service, especially in the presentation of material on cost of production and break even points, and with the enthusiasm of the participants, it can be concluded that this kind of activity is very important. Some that can be concluded include: 1. There is still a lack of community literacy in the development of the business sector being run, namely in terms of financial recording and reporting. 2. Assistance is needed for MSME actors in calculating the cost of production, so that they can accurately determine the amount of selling price. Likewise with assistance in calculating break even points, so that they can find out the accuracy of the quantity produced. 3. For the realization of an advanced Indonesia, it is better if service activities can continue both in this location and in other cities throughout Indonesia.

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