

## Workshop on the Cost of Goods Manufactured and Business Viability for SMK Tri Ratna Jakarta Students

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### Abstract

*The educational program at SMK Tri Ratna Jakarta focuses on cultivating entrepreneurial skills among students. They are required to develop products for sale, preparing them for entrepreneurship upon graduation. Various aspects of entrepreneurship are covered, including the calculation of Cost of Goods Manufactured and business feasibility. Accurate determination of Cost of Goods Manufactured is crucial for predicting potential profits, as errors in this process can lead to financial losses. Business feasibility is assessed through metrics such as payback period and Break Even Point. Recognizing the lack of information on these topics among students, the author initiated training sessions on Cost of Goods Manufactured calculation and business feasibility at SMK Tri Ratna Jakarta. The training sessions employed lecture and discussion methods to impart knowledge. The outcome of these sessions was enhanced understanding among students regarding the components of Cost of Goods Manufactured and methods for determining business feasibility using two different approaches. Students actively engaged in the training, demonstrating enthusiasm by asking numerous questions about Cost of Goods Manufactured calculations and business feasibility assessments for their products.*

**Keywords:** Cost of Goods Manufactured, Selling Price, Entrepreneurship, Business Feasibility

### Abstrak

Kurikulum pembelajaran di SMK Triratna Jakarta, mengajarkan kepada siswa/i untuk menjadi wirausaha. Siswa/i diminta untuk membuat produk yang dapat dijual, sehingga kewirausahaan ini dapat dijadikan bekal pada saat mereka lulus dari SMK. Banyak aspek yang harus diperhatikan dalam berwirausaha, salah satu aspek yang harus diperhatikan adalah mengenai perhitungan biaya produksi. Penentuan biaya produksi menjadi faktor penting terkait dengan laba yang dapat diperoleh. Jika terjadi kesalahan dalam proses perhitungan biaya, dapat menyebabkan kerugian. Kurangnya informasi yang diterima oleh siswa/i terkait perhitungan biaya produksi, mendorong penulis untuk melakukan pengabdian pelatihan perhitungan biaya produksi untuk siswa/i SMK Triratna Jakarta. Metode yang digunakan dalam kegiatan pengabdian ini adalah dengan metode ceramah dan diskusi. Hasil dari kegiatan pengabdian ini adalah memberikan pemahaman kepada siswa/i SMK Triratna mengenai komponen dan cara perhitungan biaya produksi. Selama proses pengabdian banyak siswa/i peserta pelatihan ini menunjukkan antusias yang tinggi dengan memberikan banyak pertanyaan mengenai cara perhitungan biaya produksi untuk produk yang mereka jual.

**Kata Kunci:** Biaya Produksi, Harga Jual, Kewirausahaan, Kelayakan Bisnis

## INTRODUCTION

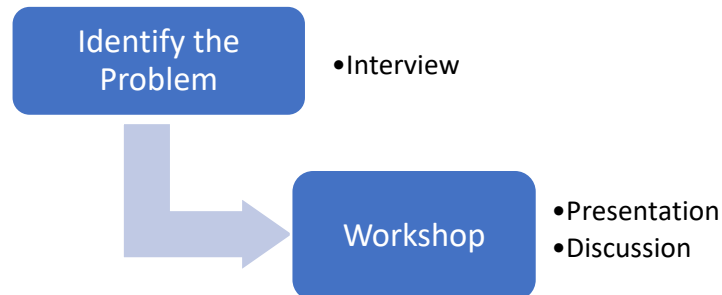
High school students represent the culmination of their compulsory education. Upon completion, they encounter a multitude of life paths, including employment, higher education, and other alternatives. Consequently, the existing educational program mandates that students receive preliminary guidance to facilitate decision-making. An essential aspect of this guidance, particularly for students in economic vocational high schools, is entrepreneurship. Entrepreneurship entails the ability to manage the economic landscape by introducing innovative goods or services, establishing novel enterprises, or refining raw materials. (Rohma et al., 2023) Entrepreneurship encompasses not only the production of goods but also the provision of services.

Entrepreneurship encompasses a wide range of facets, and one of these facets involves the evaluation of the cost of goods manufactured. The cost of goods manufactured refers to the total expenses associated with the production process borne by a manufacturing firm. (Mulyani et al., 2021; Yushita et al., 2014). The cost of goods serves as a benchmark for establishing the selling price. Inaccurate calculation of production costs can lead to errors in determining the selling price and the resulting profit. (Yustitia & Adriansah, 2022). Cost of goods manufactured consists of three cost components: raw materials, labor and overhead. (Riningsih et al., 2022; Utami et al., 2022). Business operations should be conducted with careful consideration of their viability. Viability can be assessed through the payback period, which measures the time it takes to recoup the initial investment in business activities, and the break-even point, which determines the minimum number of sales required to achieve a balance between revenue and expenses (Garrison & Noreen, 2012).

Based on the findings from interviews with the principal of SMK Tri Ratna Jakarta, it is evident that students at the institution lack the necessary knowledge to calculate the Cost of Goods Manufactured and assess the viability of their business endeavors. In order to address this issue, a two-day training session on cost of goods manufactured is deemed essential. The primary objective of this training is to equip students at SMK Tri Ratna with the skills to accurately determine the cost of goods sold, thereby minimizing errors in pricing and evaluating the feasibility of their business operations. It is anticipated that the implementation of this training program will enhance the entrepreneurial acumen of students, enabling them to effectively calculate production costs and assess the sustainability of their ventures.

## PROCEDURE FOR IMPLEMENTATION

In 2023, Trisakti School of Management collaborated with SMK Tri Ratna Jakarta to conduct a series of service activities. The main objective of these activities was to provide training on the calculation of the cost of goods manufactured for the students who will be involved in selling products. A total of 30 students from class XI, who were assigned entrepreneurship tasks, participated in this service activity. The implementation of the service was divided into two stages: problem identification and training implementation. The detailed stages of this service can be observed in the accompanying picture.



**Figure 1. Procedure for Implementation**

### **Identification Problem**

The initial phase of this service activity involves the identification stage. To gather relevant information, an interview was conducted with the principal of SMK Tri Ratna. The interview revealed that the students of SMK Tri Ratna lack the ability to accurately calculate the Cost of Goods Manufactured and are unfamiliar with determining business feasibility. Consequently, this service is designed for class XI students who are actively engaged in entrepreneurship activities.

### **Workshop**

This training phase was held for two days. At this stage, the training method used is a lecture by providing theories related to Cost of Goods Manufactured, how to calculate Cost of Goods Manufactured and how to make financial statements for manufacturing. After the presentation of the next material is a discussion with the participants with questions and answers related to the presentation of the material that has been delivered.

## **RESULTS AND DISCUSSION**

The community service activities conducted at SMK Tri Ratna on September 19, 2023 and October 5, 2023 were focused on the calculation of Cost of Goods Manufactured and business feasibility. The purpose of these activities was to provide training and understanding to the students of SMK Tri Ratna on how to accurately calculate the cost of goods to be sold and to determine the feasibility of their business ventures. The training sessions took place in the classrooms of SMK Tri Ratna Jakarta and were attended by 30 students. The training on September 19, 2023 was specifically dedicated to the calculation of cost of goods sold, while the training on October 5, 2023 focused on business feasibility. The aim was to equip the students with the necessary skills to avoid errors in determining the selling price and to assess whether their business ideas were viable.



**Figure 2. Discussion Session**



**Figure 3. Certificate Awarding**

The training materials were presented by six speakers who were lecturers specializing in accounting from Trisakti School of Management. They covered topics such as the fundamentals of Cost of Goods Manufactured, the calculation methods, and the two approaches to determining business feasibility. Following the presentations, there was a discussion session where participants could ask questions and seek clarification on the topics covered. The training activities concluded with a documentation session, during which the speakers were presented with training certificates as a token of appreciation for their time and effort in delivering the training.

## CONCLUSIONS

The outcomes of these training activities were positive, as the participating students gained new knowledge and understanding of Cost of Goods Manufactured and business feasibility. This knowledge is valuable for the students of SMK Tri Ratna as it enables them to accurately determine the cost of goods for their products and make informed decisions regarding the selling price. Additionally, the students are now equipped with the skills to assess the feasibility of their business ventures.

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