

Development of a training model for calculating traditional snack production costs with a comparative raw material approach to improve MSME business capabilities

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ABSTRACT

This community service program developed a structured training model to enhance the business capabilities of Micro, Small, and Medium Enterprises (MSMEs) in the traditional snack sector, focusing on production cost calculation using a comparative raw material approach. Many MSMEs face challenges in optimizing costs and setting appropriate prices, which reduces profit margins. The training was designed to strengthen participants' analytical skills in determining production costs, calculating selling prices, and projecting profits by comparing alternative raw materials. Evaluation of the program was conducted through pre-tests and post-tests to measure knowledge improvement regarding cost analysis and raw material management. Statistical analysis revealed a t-test value of 0.9306, indicating a significant improvement in participants' understanding and practical ability to apply cost calculation methods after the training. These results demonstrate that the training model effectively enhances MSME actors' capacity to optimize production processes, manage resources more efficiently, and make better-informed strategic decisions. Overall, the model shows strong potential to support MSME sustainability and competitiveness in the traditional snack industry.

Keywords: community; comparative approach; cost of goods manufactured

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INTRODUCTION

The challenging economic conditions have stimulated interest in entrepreneurship among a significant number of young women and housewives, who typically lack employment in the formal sector. (Haris & Burhan, 2023; Zulfaidah, 2022; Setiawati & Rozinah, 2020). Housewives typically favor culinary

businesses to enhance family income, as these ventures align with their interests and are closely related to their daily activities (Handayani & Artini, 2009).

There are 4.85 million culinary companies in Indonesia, according to the most recent statistics from the Central Statistics Agency, which was collected in 2023. The figure has risen approximately 21.13 percent relative to 2016. The Kompas Research and Development study indicates that micro, small, and medium enterprises (MSMEs) owned by women and housewives positively influence the social environment and surrounding communities in Indonesia.

The fast growth of digital technology and social media has also fostered increased activity in culinary micro, small, and medium-sized enterprises (MSMEs) that are managed by housewives in order to attract customers in a more straightforward and expedient manner (Sufi & Suharti, 2021). A large number of housewives who are culinary UMKM actors utilize a variety of digital marketing training strategies and techniques in order to expand their product market (Setiyoko et al., 2023). This is made possible by the methods of delivering culinary items via online motorcycle taxi services (Gofood, Grabfood, Shopeefood), which are quick and quickly satisfy the requirements of customers (Az-zahra et al., 2021).

The thriving culinary industry has been positively embraced by housewives residing in the Pondok Dustira Housing Complex RW 8, Gadobangkong Village, Ngamprah Subdistrict, West Bandung District, West Java, leading to the establishment of the LAPAK Q-TA community, which concentrates on traditional snack product enterprises. The primary aim of creating this community is to address the demand for traditional snack products for social gatherings, religious study events, PKK activities, Posyandu, and major celebrations within the Pondok Dustira Complex - Cimahi area, while also enhancing the market share of processed goods from community members.

The descriptive data collection results indicate that the employment status of housewives in the complex is predominantly characterized by those not engaged in the formal sector, totaling 41 individuals (56%). Conversely, 19 individuals (46%) are involved in trading businesses or employed as private employees or ASN. This data pertains to 50 families in RW.08, registered across two RTs, specifically RT.05 and RT.04. (Figure 1).

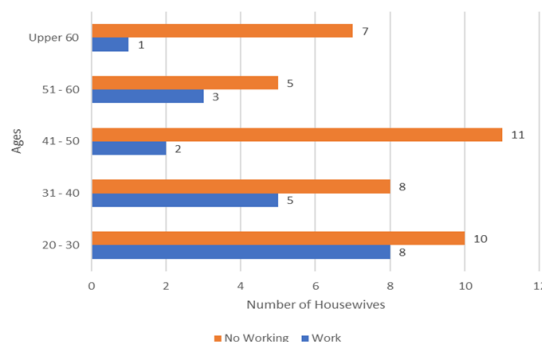


Figure 1. Number of unemployed housewives in the LAPAK Q-TA community, 2025

In terms of population demographics, Figure 1 illustrates that the productive age group of 20 to 50 years has the highest number of unemployed housewives, or 29 individuals. The productive age group of 41 to 50 years has the highest number of unemployed housewives, or 18% (11 individuals) of the total. The profile of gross family income and education level among the members of LAPAK Q-TA, established on August 14, 2024, is illustrated in Figures 2 and Figure 3 below.

Figure 2 illustrates the issues contributing to the formation of the LAPAK Q-TA community within the Pondok Dustira Complex RW.08, Gaobangkong Village, Ngamprah, West Bandung District. Notably, 27 (45%) of the mothers in this community report a gross income ranging from Rp. 2,500,000 to Rp. 5,499,000. This income, juxtaposed with the projected inflation rate of 3.0% (year-on-year) in West Java for 2025, is insufficient to meet their basic needs for food, clothing, and transportation. In the context of educational and healthcare funding, housewives often depend on the 9-year free education initiative and BPJS Health.

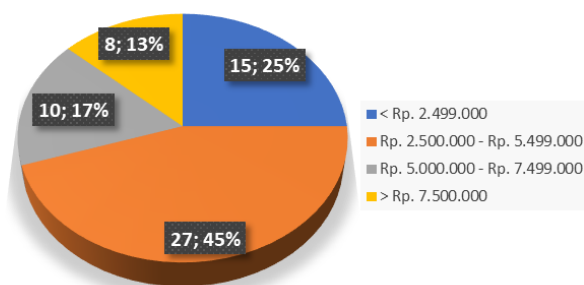


Figure 2. Monthly gross income of LAPAK Q-TA members in 2025

On the other hand, according to Figure 3, it would seem that the majority of the housewives who are members of LAPAK Q-TA have completed high school or vocational school. This is the case for 28 members, which accounts for 47% of the total. Only a small percentage of the member have completed a D3 education (13%), and only 8% have completed S1 education. This exemplifies the traits of members of the community who are normatively linked to their group and who engage in social interaction on a highly active level. (Hassanudin et al., 2024). The intimacy of social connections inside the Pondok Dustira RW.08 Complex is primarily founded on a feeling of "shared fate," since the majority of permanent inhabitants are migrants from diverse places outside West Bandung Regency.

Based on the PKM activity partners' profiles, training events that stress community-based learning approaches highlight the opportunities and challenges that community members have while building their culinary enterprises, especially traditional snacks. (Fuadi et al., 2021). The economic potential of the LAPAK Q-TA community members reflects a strong motivation to sustain their businesses, driven by the additional income that is seen as a means to address the financial gaps in their families' education and health requirements (Handayani & Artini, 2009). There is a Whatsapp and Instagram group for LAPAK Q-TA gatherings where members post photos of themselves with traditional food goods

they made during the events. Just two of the community members have managed to get their snack goods halal certified, so they may sell them even outside of West Bandung.

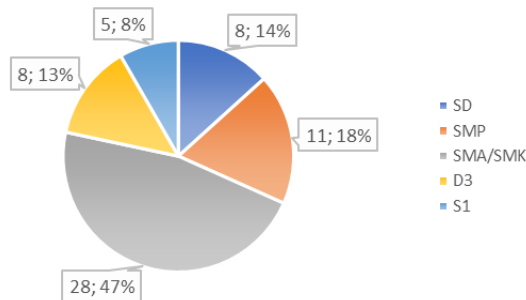


Figure 3. Level of education attained by members of the LAPAK-QTA community

In light of this, the community service project adopted the topic of training on how to compute the cost of goods manufactured (CGM), as well as how to ascertain the selling price of products (COGS), and the profits from market snacks that are most commonly made by community members in an effort to enhance their business capacity (Mustika et al., 2024; Yuniarti et al., 2022).

According to a number of articles that are concerned with the efficiency of group-based learning, it is indicated that the comparative approach technique yields considerable results in terms of expanding the knowledge and skills of members of the community (Sujarwo et al., 2022; Dadi, 2021). The comparative method will stimulate critical thinking and promote active learning, as the support of peers will psychologically influence the establishment of harmony and collective advancement (Rumokoy & Paat, 2015; Lave, 1982).

The participants in this training activity are required to have a fundamental understanding of accounting since it is centered on financial abilities (Kartikasari et al., 2024). Considering the educational background of community members, who are predominantly high school or vocational school graduates (Figure 3), the learning materials are designed to be practical to enhance comprehension. This training practice employs a comparative approach utilizing different raw materials, specifically rice and rasi (cassava rice), for the preparation of arem-arem and buras (lontong), which are traditional snacks essential in various social events.

METHOD

To attain the objective of commitment and guide the execution of training activities within the LAPAK Q-TA community in the Pondok Dustira RW.08 area, Ngamprah Subdistrict, West Bandung District, the following methods will be elucidated: 1) identification of PKM partner issues, 2) gathering of field data, 3) selection of training methodologies, and 4) assessment of training outcomes, as depicted in Figure 4 below.

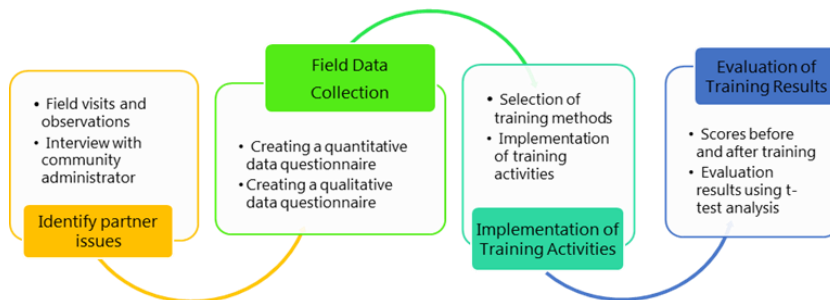


Figure 4. Phases of execution for community service program

This training was conducted using a comparative approach to raw materials for the production of a traditional snack that is most widely produced by community members, namely arem-arem and buras (lontong). This approach was based on the previous discussion regarding the problems of community members who still lack the knowledge and skills necessary to calculate production costs or CGM, determine product selling prices (COGS), and profit levels.

The training material is modified to be more practical and in a language that is simpler for participants to understand in order to concentrate on the analytical skills and education level of the training participants, which is the primary focus of problem identification (Nasution, 2021). Consequently, the PKM activity implementation team proposed solutions to the challenges faced by partners, which are detailed in Table 1.

Table 1. Partner problems and solutions

Problems	Solutions
The vision and mission of the LAPAK Q-TA community remain focused on social interaction and addressing household financial needs exclusively.	a. Modifying the community's vision and mission to adopt a more business-focused approach. b. Enhance the business capability of PKM partners by the provision of practical training on calculating product costs (CGM), establishing product selling prices (COGS), and assessing profit margins.
The products generated by community members remain confined to traditional snack items, primarily consumed by local residents in the Pondok Dustira RW.08 area, Gadobangkong Village, Ngamprah Subdistrict, West Bandung District.	Inspire community members who may still hesitate to embrace innovation in creating modern snack products that cater to the diverse tastes of consumers across different age groups.
Participants from the community often lack a solid foundational understanding of accounting and finance.	Developing more interactive and comprehensible training materials through a comparative analysis of raw materials used in traditional snack products commonly produced by community members.
Community members require communication in a language that is both basic and easy to comprehend, as they possess simple thinking and analytical abilities.	The language that is utilized in the presentation has been modified to accommodate the linguistic comprehension of the residents of the community, who, in general, have a greater grasp of ordinary Indonesian and Sundanese.

Prior to the implementation of the training, the step of collecting quantitative data was carried out (Daruhati & Sopiati, 2024). The quantitative data gathered before to the activity comprises: 1) job status, 2) age of participants,

3) monthly gross income, and 4) educational attainment. The objective of gathering quantitative data in this training activity is to accurately comprehend the demographic landscape and population profile of PKM partners.

Qualitative data collection was conducted prior to, during, and following the training activities. Qualitative data collection was conducted through three primary methods: 1) interviews, 2) completion of questionnaires, and 3) question and answer sessions (Fadilla & Wulandari, 2023). This is executed to ensure that qualitative data corroborates the existing quantitative data, facilitating the selection of the appropriate training technique and corresponding methods (Daruhadi & Sopiati, 2024; Rizky Fadilla & Ayu Wulandari, 2023). The success of technical training is largely dependent on the selection of the appropriate approach, as well as one that is tailored to the characteristics of the individuals who are a part of the group.

The training participants' levels of education and comprehension are taken into consideration when adjusting the theoretical content of production costs that is presented in the form of presentations during the execution of this community service program. The implementation of community service activities is organized into two meetings, which include practical activities focused on the preparation of arem-arem using cassava rice. The resulting products will be showcased during a presentation on production costs. The training schedule is outlined in Table 2.

Table 2. Training activity meeting schedule

Meeting 1	Practice making Arem-arem cake from cassava rice (rasi)
Activities	Coordination with participants for cooking activity location Preparing materials and the day of the practice Mempersiapkan peralatan memasak Prepare a team or community member who is in charge of cooking.
Objective	Practicing how to cook Arem-arem Cake using cassava rice as the raw material (implementation team and participants). Providing an introduction to the raw material of cassava rice (rasi)
Meeting 2	Presentation on production cost material with a comparative raw material approach
Activities	Presentation on production cost theory Practice of calculating cost of production (CGM), product selling price (COGS) and profit
Objective	Question and answer session.

The standard for evaluating the success of the activity's implementation is to execute it in alignment with the established timeline and the specified number of training sessions. This necessitates effective collaboration among the implementation team, speakers, and participants. The criteria for success from the participant perspective involve the ability to practice or apply skills independently, as well as understanding the methods for calculating production costs and establishing profitable selling prices (Wulandari et al., 2022; Rahmat & Mirnawati, 2020).

The implementing party's performance is determined by their ability to offer explanations and support that can assist participants in overcoming challenges when practicing the production of products and determining their selling prices based on production costs (Wulandari et al., 2022).

The implementation team's effectiveness can also be evaluated by the knowledge test scores (t-test) on production cost calculation (CGM) prior to and following the training. The objective of administering test scores to training participants is to ascertain the degree to which they can assimilate and comprehend the offered content. The exam scores will thereafter undergo statistical analysis utilizing a paired two-sample t-test to evaluate the significant influence of the training outcomes directly (Wardani & Widyawati, 2024; A. D. Putri et al., 2023).

The hypothesis to be confirmed in this community service initiative is that training in how to calculate of production costs, using a comparative analysis of raw materials inside the LAPAK Q-TA Community, will substantially enhance group business capability (Ha).

RESULT AND DISCUSSION

Training participants' educational backgrounds and current skill levels inform the adaptation of the theoretical production cost information given in presentation form as part of this community service program's execution. In its execution, the community service activities are split into two meetings. During the first meeting, participants will participate in practical activities to make Arem-arem from cassava rice (rasi). During the second meeting, they will present the product outcomes and discuss the production costs. The training regimen is shown in Figure 5.

From Figure 5 it can be explained that the process of making arem-arem from cassava rice (rasi) includes; 1) Prepare the raw material Rasi (Cassava Rice) as much as 1 kg, for 50 pieces of arem-arem; 2) Preparing filling ingredients for arem-arem consist of: 1 sliced carrot, 1 ounce of minced meat, spring onions, spices and banana leaves to taste; 3) steam rasi (cassava rice); 4) wrapping arem-arem and continuing with the steaming (cooking) process for approximately 15 – 20 minutes.



Figure 5. The preparation of Arem-arem is derived from Rasi

In Figure 6, is the presenting approach how used to provide participants with an explanation of the training content, with the goal of ensuring that they comprehend the many ideas that are provided in the training material (Rusminie,

2021). In addition, presentations are required in order to explain a variety of items that are associated with the activities that will be carried out throughout each training session. At the conclusion of the material presentation session, the implementation technique employs a question-and-answer approach in addition to presentations in order to ascertain the degree of comprehension possessed by the individuals who are participating in the training for the participants (Asmara et al., 2021). This strategy is used as a means of engagement and verbal communication between the presenter and the training participants (Purba & Siahaan, 2022).

The method of questioning and answering is implemented not only during the training sessions but also following the conclusion of the event. This is done with the purpose of determining whether or not the participants have shown a favorable reaction and shown interest in the training techniques that have been introduced. The question-and-answer technique has the potential to evolve into a practice method if the team responsible for its implementation is able to demonstrate a high level of personalized attention to the participants about the training practices (Abdika et al., 2019). This enables participants to see and engage immediately, so maximizing their comprehension and application of the training materials provided (Figure.6).



Figure 6. Presentation Session Activities

The practical method of calculating production costs (CGM) will be directly applied by utilizing a comparative approach to raw materials to examine examples of traditional refreshment products that are frequently prepared by community members, such as arem-arem and buras (lontong). In order to facilitate the demonstration of the practice process, participants will receive direct guidance in conjunction with the practical method (Fatimah, 2020).

The method for calculating production costs and determining the selling price of arem-arem and buras products will be presented in a straightforward calculation format that is consistent with generally accepted financial accounting principles (Mustika et al., 2024). The following is a practical example of how to calculate the selling price and production costs (CGM) of arem-arem products, as well as an illustration of the profit that producers will achieve if they utilize Raw Material A (Rasi) and Raw Material B (Rice), as shown in Table 3.

Table 3. Comparison of arem-arem production cost calculations based on differences in raw materials

Raw Material A (Rasi)			Raw Material (Rice)		
Production cost			Production cost		
Raw material – Budget (Rp. 50.000)			Raw material – Budget (Rp. 50.000)		
Rasi 1 kg @ Rp. 12.000	=	Rp. 12.000	Rice 1 kg @ Rp. 17.000	=	Rp. 17.000
100 gr Minced meat	=	Rp. 14.000	100 gr Minced meat	=	Rp. 14.000
Arem-arem Seasoning 1 recipe	=	Rp. 5.000	Arem-arem Seasoning 1 recipe	=	Rp. 5.000
250 gr carrot	=	Rp. 5.000	250 gr carrot	=	Rp. 5.000
Leek	=	Rp. 2.000	Leek	=	Rp. 2.000
Banana leaf (50 pcs)	=	Rp. 5.000	Banana leaf (50 pcs)	=	Rp. 5.000
Total Cost of Raw Materials	=	Rp. 43.000	Total Cost of Raw Materials	=	Rp. 50.000
Raw Material Cost Savings:			Raw Material Cost Savings:		
Rp. 50.000 – Rp. 43.000	=	Rp. 7.000	Rp. 50.000 – Rp. 50.000	=	Rp. 0
Standard cooking (2 hours)			Standard cooking (2 hours)		
Direct Labor Cost:			Direct Labor Cost:		
Cooking maid wages	=	Rp. 20.000	Cooking maid wages	=	Rp. 20.000
Factory Operating Costs:			Factory Operating Costs:		
Electricity, gas and transportation	=	Rp. 30.000	Electricity, gas and transportation	=	Rp. 30.000
Total Production Cost:			Total Production Cost:		
Raw material cost	=	Rp. 43.000	Raw material cost	=	Rp. 50.000
Direct Labour cost	=	Rp. 20.000	Direct Labour cost	=	Rp. 20.000
Factory Operating Costs	=	Rp. 30.000	Factory Operating Costs	=	Rp. 30.000
Total	=	Rp. 93.000	Total	=	Rp. 100.000
Determination of selling price			Determination of selling price		
Arem-arem Production Price			Arem-arem Production Price		
Rp. 97.000 : 50	=	Rp. 1.940	Rp. 100.000 : 50	=	Rp. 2.000
Fixed profit	=	Rp. 1.000	Fixed profit	=	Rp. 1.000
Selling price of Arem-arem/pcs	=	Rp. 3.000	Selling price of Arem-arem/pcs	=	Rp. 3.000
Calculate Gross Profit:			Calculate Gross Profit:		
Sale of 50 pieces of Arem-arem	=	Rp. 150.000	Sale of 50 pieces of Arem-arem	=	Rp. 150.000
COGS	=	Rp. 93.000	COGS	=	Rp. 100.000
Profit Arem-arem 1 recipe	=	Rp. 57.000	Profit Arem-arem 1 recipe	=	Rp. 50.000

Conclusion:

With a budget of Rp. 100,000, a production volume of 50 pieces, and a selling price of Rp. 3,000 each piece, the use of rasi (cassava rice) as a replacement for rice was able to enhance the profit of the traditional snack product Arem-arem by Rp. 7,000 per recipe. This was accomplished with a budget of Rp. 100,000.

During this phase, participants are provided with presentation transparencies that cover the fundamentals of cost accounting theory, with a particular emphasis on production cost theory. The presented production cost theory is fundamental, encompassing: 1) Raw Material Costs, 2) Direct Labor Costs, and 3) Factory Operational Costs (FOH), along with an explanation of these categories. The distribution of fundamental information on cost accounting theory aims to enhance comprehension of the categorization of production costs used in calculating production expenses. The expenses included under Raw Material Cost comprise: 1) Rasi, 2) Arem-arem filling, 3) spices, and 4) banana leaves. Direct Labor Costs refer to the salaries of the culinary assistance. Ultimately, the Factory Operational Costs (FOH) comprise: 1) Electricity Expenses, and 2) Gas Expenses, which are determined based on the duration of cooking hours (Parahita et al., 2024).

At this stage, participants are encouraged to actively engage in the process of calculating production costs for one recipe of Arem-arem and buras products, utilizing a capital of Rp. 100,000 to produce 50 pieces of Arem-arem, aiming for a profit margin of 50% per piece for one recipe. The method involves allocating a budget for each Production Cost, for instance;

Raw material cost	= 50% dari Rp. xxx	= Rp. xxxx
Direct Labour cost	= 20% dari Rp. xxx	= Rp. xxxx
Factory Operating Costs	= 30% dari Rp. xxx	= Rp. xxxx
Total Costs of Production		= Rp. xxxx
(:) into 50 pieces, the price per piece of Arem-arem		= Rp. xxxx
Profit = Rp. xxx (x) 50%		= Rp. xxxx
Selling price per piece of Arem-arem		= Rp. xxxx
Total profit 50 pieces x Rp. xxx		= Rp. xxxx

Participants will be given the opportunity to participate in the question-and-answer session stage after the presentation of the theory and practice of estimating production costs has been finished. During this session, the presenter and the implementing team will provide guidance to training participants who are still either unaware of or do not comprehend the results of the previous presentation and practice. The objective of this session is to offer participants the chance to delve deeper into the training material and to further their curiosity and knowledge. This session aims to foster a more communicative approach among participants in their feedback on the training results (Abdika et al., 2019).

In the training on how to calculate production costs (CGM) for cakes in culinary UMKM, there are several elements of production costs that need to be discussed in detail so that participants can understand and apply the calculation of selling prices for snack products correctly. The following are elements of production costs that need to be discussed in the training: 1) Direct Material Cost, 2). Direct Labor Cost, 3). Factory Overhead Costs (FOH)

By understanding and calculating these three elements of production costs correctly, culinary MSMEs can determine production costs accurately and can be used as a basis for determining profitable selling prices and helping culinary MSMEs manage their business finances better and increase their business capacity.

The implementation of PKM activities in the form of training in calculating production costs (CGM), determining selling prices and profits for traditional snack products through a comparative approach to raw materials at the LAPAK Q-TA Community in the Dustira Complex RW.08, Gadobangkong Village, Ngamprah Subdistrict, West Bandung District, has previously begun with a field visit to identify partner problems which was continued with the collection of quantitative data on partner membership (Daruhadi & Sopiati, 2024).

Before the training material was introduced, the PKM implementation team disseminated questionnaire leaflets that contained ten queries regarding the participants' understanding of production costs. The training activities included various resources such as: 1) An Introduction to Cost Theory, 2) Methods for Calculating Production Costs, and 3) Techniques for Determining Selling Prices and Associated Profits. Each content is divided into three sessions, concluding with questions, answers, and conversations of how the culinary goods generated might provide optimal profits.

Following the training session, the PKM implementation team handed out questionnaire leaflets featuring 10 questions regarding knowledge of production costs post-training. The knowledge test scores, both prior to and following the

training, will be analyzed using t-test methodology to evaluate the impact of the training on participants' knowledge and comprehension of the provided materials.

Every question on the knowledge assessment employs a scoring range from 1 to 10 based on the Likert scale (Cooper & Schindler, 2014) would be shown in Table 4.

Table 4. Range and level of understanding of training participants

Range	Scale
0 - 20	Tidak Paham
21 - 40	Kurang Paham
41 - 60	Cukup Paham
61 - 80	Paham
81 - 100	Sangat Paham

The evaluation and assessment results regarding the understanding of training participants in calculating the production costs of traditional snacks serve as a foundation for determining product selling prices and profits for members of the LAPAK Q-TA Community in the Pondok Dustira Complex RW.08, Gadobangkong Village, Ngamprah Subdistrict, West Bandung District. These findings are reflected in the assessment scores from 10 questions on the knowledge test concerning production costs.

The results of the questionnaire, which assess participant understanding before and after the training, are summarized in Table 5. It is evident from the data in Table 5 that the number of participants who were still in the "TIDAK PAHAM" score range at the commencement of the training was 8 individuals, which decreased to 0 (zero). The number of individuals in the "KURANG PAHAM" score range decreased from 19 to 4 following the training. Furthermore, there was a notable increase in the number of participants within the "PAHAM" score range, rising from 13 individuals prior to the training to 28 individuals post-training. Additionally, the number of participants who initially scored "PAHAM" increased to 12 individuals in the "SANGAT PAHAM" score range after the training. The rise in participants with advanced understanding has increased; however, the application process still necessitates time and acclimatization.

Table 5. Recapitulation of participants' questionnaire score results before and after training

Score Range	Scale	Before Training	After Training
0 - 20	tidak paham	8	0
21 - 40	kurang paham	19	4
41 - 60	cukup paham	19	16
61 - 80	paham	13	28
81 - 100	sangat paham	1	12
Number of Respondents		60	60

The statistical testing conducted using the significant t-test analysis demonstrated that the level of understanding of participants in the training on calculating the production costs of traditional snacks produced by members of the LAPAK Q-TA Community in the Pondok Dustira Complex RW.08, Gadobangkong

Village, Ngamprah Subdistric, West Bandung District, had changed. Table 5 presents the results of the Paired Two Sample for Means analysis. The outcomes of the training focused on calculating the production costs of traditional snacks using a comparative analysis of raw materials significantly enhance the understanding and knowledge of production cost calculations. This initiative has the potential to transform the mindset of community members, thereby enhancing their business capacity. The results presented in Table 6 indicate that the t-count value of 23.7564 exceeds the t-table value of 2.0009 for $N = 60$ at $\alpha = 5\%$. This outcome leads to the rejection of the null hypothesis (H_0) regarding the production cost training activity, while the alternative hypothesis (H_a) is accepted. The results indicate that the training has a substantial impact, as evidenced by a Pearson Correlation of 0.9306, or 93.06%, on the knowledge and skills of community members, enhancing their business capacity through training in calculating production costs.

Table 6. t-Test: paired two sample for means

	Before Training	After Training
Mean	41,81666667	63,93333333
Variance	369,3387006	265,5887006
Observations	60	60
Pearson Correlation	0,930604084	
Hypothesized Mean Difference	0	
df	59	
t Stat	23,75640116	
P(T<=t) one-tail	3,38606E-32	
t Critical one-tail	1,671093032	
P(T<=t) two-tail	6,77211E-32	
t Critical two-tail	2,000995378	

CONCLUSION

After conducting a series of analyses, it has been determined that the training activity on the comparative approach to raw materials to calculate the cost of production or production costs of traditional snacks has the potential to enhance the comprehension of housewives who are members of the LAPAK Q-TA Community regarding the significance of enhancing their business potential and capacity. It is not sufficient to be based on basic thinking in order to plan and pursue a small enterprise. However, it is possible for housewives who do not work in the official sector to turn their company into their primary source of income. This training pattern can be applied to the group of housewives in the LAPAK Q-TA Community located in the Pondok Dustira Complex RW.08 Gadobangkong Village, Ngamprah Subdistric, West Bandung District. This group has the potential to be an effective women's entrepreneur foster group, as it can assist in changing the mindset of its members regarding the management and organization of the finances of the culinary-based home industry in a controlled and planned manner, as well as providing more diverse options for the development of businesses.

Thus, the developed training model has proven to be effective in improving the understanding and capabilities of MSMEs in calculating traditional snack production, especially related to raw material management and comparison.

Significant improvements were observed from the pre-test and post-test results, indicating that MSMEs that participated in this training have the potential to improve their operational efficiency and strategic decision-making capabilities. This can ultimately contribute to cost optimization and increased profitability in the traditional snack industry.

The suggestions that can be submitted for the sustainability of this training activity include: 1) Developing training modules that are presented in a form that is easy to understand and practical for MSMEs, with many case examples and real case studies from the traditional snack industry, 2) Providing post-training mentoring sessions to help MSMEs apply the knowledge gained and overcome obstacles that may arise in the field, and 3) Considering the development of a digital platform or application that facilitates production calculations and comparisons of raw materials, so that MSMEs can access this tool anytime and anywhere.

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